

NSAR 1999 - 2001 INDEX
April 1, 2004 Release

NSAR # ('99- '01)	Document Date	Subject	Uniform Issue List (UIL)
10001	01/16/2001	Proposed adjustments: I.R.C. ' 269 and 382	269.00-00; 368.00-00; 318.00-00 & 382.00-00
10046	05/08/2001	Form 872 issue	1502.77-00
10098	03/19/2001	Form 872 issue	1502.77-00
10137	11/15/2000	Authority to sign and language for restricted consent	1502.77-00
10143	01/07/2001	Potential I.R.C. ' 332 issue	332.01-00
10201	07/14/2000	Abandonment losses	833.00-00
10225	01/19/2001	How examination should proceed with adjustments	901.00-00
10244	06/13/2001	I.R.C. ' 482 transfer of services issue	482.09-00
10250	08/09/2001	Preparation of appropriate summons	1441.03-02
10253	09/07/2000	Validity of a consent to extend the statute of limitations	1502.77-00
10257	03/27/2001	Proper amount of foreign taxes deemed paid under I.R.C. ' 902	905.00-00
10261	11/26/2000	Form 872 issue	1502.77-00
10289	10/17/2001	Whether taxpayer's methodologies in determining the application of the exceptions to I.R.C. ' 274(n) to its expenses were legally sufficient	274.14-00
10354	01/17/2001	I.R.C. ' 195 elections pertaining to acquisition costs	263.08-04
10359	05/01/2001	Basis in divested brands	1012.00-00
10373	06/04/2001	Accumulated earnings tax	532.00-00
10388	11/06/2000	Deductibility of postpetition interest	163.00-00
10389	02/13/2001	Qualified reinvestment under I.R.C. ' 1071	1033.00-00
10416	08/13/2001	Inflated basis transaction	162.00-00; 162.30-00; 212.19- 00; 212.21-00; 351.00-00; 358.03-00; 897.00-00 & 6662.00-00

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10419	07/21/2000	Heavy highway vehicle use tax	4481.00-00
10431	07/25/2000	Whether taxpayer should recognize gain on transfer of property to a limited partnership	707.01-00
10459	10/01/1999	Research credit and I.R.C. ' 174 deductions on depreciable property	41.51-00
10521	02/02/2000	Form 872 issue	1502.77-00
10544	03/03/1999	Debt-equity issue	None cited.
10636	03/14/2000	Form 870 issue	1502.77-00
10677	05/22/2000	Refund claims	165.13-00
10690	03/09/1999	Deductibility of legal fees incurred	162.05-21
10698	01/13/2000	Capitalization vs. deduction of "bonus interest" paid to depositors	263.00-00
10706	05/17/2000	MFS (Married Filing Separate) returns reflecting a community split of income	66.00-00
10717	08/16/1999	Form 1040X issue	162.21-01
10726	01/13/2000	Agreement	1253.01-00
10727	11/22/1999	Audit	165.13-00
10728	02/22/2000	Allottees	61.00-00
10729	02/17/2000	Appropriate tax treatment of expenditures made to settle arbitration and litigation claims and amounts received in settlement of another claim	263.14-00
10731	05/15/2000	LIFO (last-in, first-out) pooling	472.11-00
10732	05/15/2000	I.R.C. ' 351 transfer of LIFO (last-in, first-out) inventories	472.08-00
10733	08/03/1999	Interest accrual	461.00-00 & 461.07-01
10734	06/24/1999	Rate support payments	61.15-00
10736	05/11/1999	Form 3115 issue	446.00-00
10737	12/10/1999	Whether the net operating loss generated by taxpayer qualifies as a specified liability loss under I.R.C. ' 172(f)(1)(B)	172.06-00
10738	12/06/1999	Whether taxpayer's calculations in utilizing the non-accrual experience adjustment provisions under I.R.C. ' 448 and the applicable regulations have been correctly adjusted	448.09-00
10740	01/25/1999	Examination issue	No UIL number

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10742	06/27/2000	Statute of limitation	6013.04-01
10744	06/25/1999	Whether the method of accounting for the sales revenue of a subsidiary of taxpayer, related to the selling of software and related services, clearly reflects income under I.R.C. ' 446	446.01-00
10745	07/20/1999	Contingent liabilities	263.00-00
10746	10/18/1999	Issues underlying the proposed assessment	172.07-00
10747	05/19/1999	Change of method of accounting issue	446.04-00
10748	06/04/1999	Reserve account issue	461.09-00
10752	05/11/2000	Index computation	472.00-00 & 472.08-05
10754	06/17/1999	Time of deduction for interest paid	267.00-00
10756	04/09/1999	Deductibility of interest on a contested liability	446.00-00
10757	06/18/1999	Deductibility of contested liabilities under I.R.C. ' 461(f)	468B.00-00
10759	01/13/1999	Catalog expense	561.00-00
10761	02/18/2000	Specified liability losses under I.R.C. ' 172(f)	172.00-00
10762	12/06/1999	Conversion costs	263.00-00
10763	12/20/1999	Rebates	461.00-00
10764	11/23/1999	Patent litigation	263.00-00
10765	03/07/2000	Statutory notice of deficiency	166.01-00
10766	09/24/1999	Sale	1341.00-00
10768	06/01/2000	Legal settlement	162.21-00
10769	12/16/1999	Litigating hazards	162.21-00
10770	02/11/1999	Whether taxpayer is entitled to defer prepaid subscription amounts under I.R.C. ' 455 where taxpayer did not make a timely election as required by ' 455(c)	455.02-00
10772	04/14/2000	Debt and interest dischargeability	108.00-00
10773	01/02/2000	Debt and interest dischargeability	108.00-00
10774	06/08/1999	Whether I.R.C. ' 162(f) bars the deduction of payments made by taxpayer under civil settlements	162.00-00

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10776	01/26/1999	Does I.R.C. ' 162(f) potentially bar the deduction of legal fees	162.21-01
10777	11/18/1999	Proper method of allocating settlement payments	162.21-01
10778	04/20/2000	Specified liability loss	162.04-02
10779	12/03/1999	Capitalization of bonuses	263.00-00
10780	12/10/1998	LIFO (last-in, first-out) index computation	472.00-05
10781	11/30/1999	Deduction of penalty under I.R.C. ' 162(f) and inclusion of advance payment as income	162.21-01
10782	04/21/1999	Claim of Right - I.R.C. ' 1341	1341.00-00
10784	09/07/1999	Claim under I.R.C. ' 1341	1341.00-00
10785	08/30/1999	Trust issue	162.00-00
10786	11/03/1999	Capitalization of expenses related to refurbishment	263.00-00
10787	06/28/1999	Application of Claim of Right doctrine to environmental remediation expenses under I.R.C. ' 1341	1341.00-00
10788	03/09/2000	Sale and leasehold of leasehold improvements	162.00-00
10789	04/16/1999	Interest accrual	461.07-00
10791	05/12/1999	Application of claim of right doctrine	1341.00-00
10792	11/22/1999	Definition of "tort" liability under I.R.C. ' 172(f)(1)(B)(ii)	172.07-00
10794	04/16/1999	Advance payments	461.01-00
10795	07/01/1999	Employment tax	61.09-00
10796	05/01/2000	Whether combined compensation in the form of stock grants to two high level executives of the taxpayer is reasonable under I.R.C. ' 162	162.07-06
10799	08/12/1999	Examination	165.13-00
10800	08/24/1999	Payment requirement under I.R.C. ' 6703 prior to review by Appeals	6703.00-00
10801	09/20/1999	Whether amounts received as accumulated supplemental rent upon purchase of an aircraft constitute income to taxpayer	446.00-00
10802	06/30/1999	Specified liability losses under I.R.C. ' 172(f)(1)(B)	172.00-00

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10804	04/27/2000	Commission income accrual	451.13-00
10805	06/04/2000	Taxable travel reimbursement	162.00-00
10806	02/25/2000	I.R.C. ' 1001	1001.00-00
10809	07/20/1999	Proposal to assert I.R.C. ' 6662(b)(3) substantial valuation misstatement penalty	6662.00-00
10810	08/05/1999	Capitalization of Maquiladora contract costs	1221.00-00
10811	06/08/2000	Donation of corporation records	170.11-06
10813	02/25/1999	Trade-in or down payment as income	61.00-00
10814	02/10/2000	Recurring items exception I.R.C. ' 461(h)(3)	461.01-00
10816	04/20/1999	LIFO (last-in, first-out) inventory issue (parts)	472.11-00
10817	02/16/1999	Deductibility of advertising expenses	162.00-00; 451.00-00 & 461.00-00
10818	12/23/1999	Timing of deductions for certain amounts paid under a contract with several banks to acquire unsecured line of credit	461.00-00
10820	02/25/2000	Applicability of I.R.C. ' 6662	6662.00-00
10822	06/11/1999	Unagreed employment tax issue relating to 370 employed expatriates	162.03-04
10824	12/27/1999	Valuation of stock in exchange for debt securities	61.33-00
10825	01/04/2000	Like kind exchange	1031.00-00
10826	10/14/1999	Deemed additional compensation	1398.00-00
10827	06/17/1999	Inclusion in income of payments/state income tax refunds to retirees	111.00-00
10828	07/14/1999	Costs of spinoff	162.00-00
10829	01/29/1999	Taxpayer's treatment of warrant exercise	No UIL number
10830	06/26/2000	Whether taxpayer is entitled to deduct the compensation paid	162.07-01
10832	03/14/2000	Does interest paid on the loan qualify as investment interest	163.00-00
10834	10/15/1999	Congressional inquiry	162.13-00
10836	06/16/2000	Pre-filing agreement	195.04-01
10837	10/11/1999	Should the LIFO (last-in, first-out) reserve be recaptured	721.00-00

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10838	06/13/2000	Whether the foregoing property should be depreciated as water transportation assets (class 44.0), which class requires a 15-year life	168.20-00
10839	08/20/1999	Allocation of purchase price from deemed sale of assets	197.00-00
10840	10/08/1998	Whether the loss realized on the worthlessness of I.R.C. ' 197 assets, which were written off prior to the time they were fully amortized, must be disallowed and allocated to the basis of a covenant not to compete acquired in the same transaction	197.00-00
10841	12/28/1998	Annual payout requirements of a charitable remainder unitrust	664.00-00
10842	12/10/1999	Whether taxpayer estate is entitled to a deduction based upon an obligation to account for the usufruct of a one-half interest in Series HH U.S. Savings Bonds	2051.00-00
10843	04/20/2000	How partnership's investment tax credit ("ITC") should be calculated	48.04-01
10844	03/10/2000	Prototype research & experimental expenditures	174.00-00
10845	06/27/2000	Depreciation of golf course turf as a land improvement	168.00-00
10846	04/16/2000	Partnership depreciation in I.R.C. ' 721 transaction	168.00-00
10847	01/29/1999	Treatment of a transaction in which taxpayer contributed assets to a partnership and immediately sold the partnership interest received in exchange for the contribution	707.00-00; 721.00-00; 1231.00-00; 6221.00-00 & 6231.00-00
10848	06/26/2000	Excise tax exemption for political subdivisions of states	4041.05-00
10849	09/13/1999	Validity of claim under I.R.C. ' 6427(a)	6427.11-00
10850	01/06/1999	Whether certain interest income received by subsidiaries of taxpayer constitutes interest for purposes of I.R.C. ' 543(a)(1)	543.00--00
10851	03/27/2000	Closing agreements	9214.04-00 & 9999.97-00
10852	12/19/1999	Whether the salaries paid to various employees of companies acquired by taxpayer constitute capitalized costs subject to amortization under I.R.C. ' 197	197.00-00
10853	01/12/2000	Method of assessment of excise tax	4263.00-00
10854	02/11/2000	I.R.C. ' 41 credit: J.I.T. (just in time) expenses	41.51-09
10855		Proper entity classification	7701.02-00
10856	10/04/1999	Does the Alternative Minimum Tax at the individual partner level affect the partner's adjusted basis at the partnership level	55.05-02
10857	02/11/1999	Progress payments	751.03-00

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10858	03/29/1999	Methodology utilized in a valuation report	2031.00
10859	05/20/1999	I.R.C. ' 465 at-risk provisions	465.00-00
10861	04/13/2000	Whether designer fees paid by taxpayer should be capitalized pursuant to I.R.C. ' 263A, or whether the fees are currently deductible as research and experimental expenditures pursuant to I.R.C. ' 174	174.00-00
10862	03/12/1999	Lease issue	168.20-02
10863	11/23/1999	Tax consequences of asset transfer to LLC (limited liability company)	722.00-00; 731.00-00 & 752.00-00
10866	11/30/1999	Proper characterization of income received	469.01-01
10868	04/09/1999	Possible classifications of certain expenses incurred	162.00-00; 195.00-00 & 460.00-00
10869	11/04/1999	Research credit – process	41.51-00
10870	06/10/1999	Water rights	197.00-00
10872	06/30/1999	Excess construction costs	707.01-00
10873	09/15/1999	Proposed notice of deficiency	6019.00-00
10874	08/18/1999	Inclusion of acquisition in base period	41.55-09
10875	04/29/1999	Internal software R & E (research and experimentation) credits	41.00-00 & 174.00-00
10877	06/20/2000	Research & experimentation deduction	174.00-00
10879	09/28/1999	Depreciation asset class for natural gas gathering systems	168.20-00
10881	08/13/1999	Disallowance of the amortization deductions and intangible's value and useful life	167.14-16
10882	06/20/2000	Notice of proposed adjustment	41.51-00
10883	09/28/1999	Depreciation asset class for natural gas gathering systems	168.20-00
10885	05/02/1999	Whether funds transferred into the "common account" maintained by "A" Company are bona fide loans when they are transferred into the account for purposes of computing a shareholder's basis in a subchapter-S corporation	1366.00-00
10887	10/07/1999	Taxpayer's claim for investment tax credit	49.00-00
10888	02/16/2000	Investment tax credit - transition property	49.00-00

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10890	02/16/1999	Closing agreement on final determination covering specific matters	2056.07-00
10891	11/24/1999	<u>Sequa</u> interest claim	6601.02-01
10892	12/16/1999	Statute of limitations on <u>Sequa</u> interest claim	482.00-00; 6501.00-00; 6511.00-00; 6514.00-00 & 6532.00-00
10893	11/19/1999	Cash bonds	6165.00-00
10895	07/16/1999	Form 872 issue	6229.02-00
10896	01/14/2000	Extension of I.R.C. ' 6229(f) statute of limitations for a partnership item which has converted to a non-partnership item	6229.02-00
10897	02/24/1999	Whether it is possible to extend the statute of limitations to assess the partnership liability resulting from a defaulted final notice of partnership administrative adjustment	6227.00-00; 6228.00-00; 6229.00-00; 6231.00-00; 6501.00-00 & 6532.00-00
10898	06/07/2000	Correct entity to execute a consent to extend the statute of limitations	6231.00-00
10899	09/15/1999	Allocation of joint estimated tax payments	6015.00--00
10900	06/01/1999	Supplemental opinion on certain TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership statute extensions	6226.00-00; 6229.00-00 & 6629.00-00
10901	02/22/1999	Extension of assessment statutes for various TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships	6226.00-00; 6229.00-00 & 6231.00-00
10904	10/05/1999	I.R.C. ' 6402(b) credit elect issue	6402.01-02
10906	04/20/1999	Whether the Commissioner abused his discretion in issuing Rev. Proc. 94-12, 1994-1 C.B. 565, on a retroactive basis	7805.04-01
10907	NO DATE	Whether taxpayer can deduct under I.R.C. ' 162 payments made pursuant to the settlement of various antitrust lawsuits	162.05-03
10908	NO DATE	Proper party to sign consents to extend the statute of limitations for withholding taxes under I.R.C. ' ' 1441-1464	6501.04-02
10909	02/17/1999	Employment tax consents	No UIL number
10911	08/30/1999	Proper party in post-merger to sign statute extension	6501.00-00

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10913	03/24/1999	Authority of TMP (tax matters partner) to execute consent when TMP is under criminal investigation	1374.00-00 - 1375.00-00 & 6501.00-00
10914	04/18/2000	Consent to extend the statute of limitations on assessment	6501.08-10
10915	04/15/1999	Ban on term tax protester and UTAAP (Unsupported Tax Avoidance Argument Program) compliance initiative	No UIL number
10916	08/02/1999	Request for application of <u>May Department store</u> case to interest computation	6601.00-00
10917	09/01/1999	Disclosure to transferee	6103.05-1
10918		Consent to extend the statute of limitations on assessment	6501.08-09
10921	11/14/1999	Form 872 issue	6501.08-17
10922	04/15/1999	Tax matters partner	6229.00-00
10925	04/07/2000	HMOs (health maintenance organizations) statute of limitations	6501.00-00
10926	09/02/1999	Statute of limitations for assessment of deficiencies in income tax	6501.01-00
10930	10/14/1999	Application of May dept. store case to interest computation	6601.00-00
10931	08/08/1999	Interest on deficiencies	6601.01-00
10932		Interest on deficiencies	6601.01-00
10933	04/09/2000	Form 872 issue	6501.00-00
10934	01/03/2000	Computation date for accrual of deficiency interest	6621.00-00
10935	04/13/2000	Barred assessment and I.R.C. ' 6501(e)	6501.07-13
10936	06/01/2000	Possible violation of I.R.C. ' 6501(c)(4)(B)	6501.00-00
10937	07/11/1999	Consents to extend the statute of limitations on assessment	1502.77-00
10938	09/19/1999	When does interest begin to accrue when a taxpayer elects to apply an overpayment to a subsequent year's estimated tax payments and the Service later determines that there is a deficiency in the overpayment year	6402.01-02
10939	05/06/2000	Whether statute extension is subject to I.R.C. ' 6501(c)(4)(B)	6501.00-00
10941	05/02/2000	Mitigation provisions	1311.00-00
10942	11/22/1999	Issuance of a second notice of deficiency	6212.00-00
10943	01/18/2000	Procedures to be followed when asserting I.R.C. ' 707(a)	6221.00-00

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10945	01/11/1999	Erroneous refunds I.R.C. ' 7405	6532.00-00 & 7405.00-00
10947	07/05/1999	Claim requesting interest on an overpayment attributable to a cash bond	6611.00-00
10948	06/21/1999	Timeliness of claim for refund	6511.09-00
10949	05/13/1999	Extension of assessment statute	6501.00-00
10951	12/22/1999	Whether a charitable contribution carryover deduction, taken in a year barred from assessment by the statute of limitations, can be used to adjust the taxpayers' charitable contribution deduction in the open year under audit	6501.00-00
10952	12/08/1999	Consent to extend the statutory period of assessment	6229.02-00
10953	11/10/1999	Computerized structural analysis & research	6229.00-00
10954	08/26/1999	Interest computation issue	6601.00-00
10955	03/01/1999	Consents for CEP (coordinate examination program) taxpayers	6501.08-00
10956	06/19/2000	Form 872 issue	6501.08-17
10957	12/14/1999	Computation date for accrual of deficiency interest	6621.00-00
10961	02/16/1999	Form 872 issue	6501.00-00
10962	08/10/1999	Form 872 issue	6501.08-00
10964	03/25/1999	From which date should interest be computed on taxpayer's deficiencies in income tax which have been determined for certain tax years	6402.00-00; 6513.00-00; 6601.00-00; 6611.00-00 & 6655.00-00
10965	09/26/1999	Partnership statute extension	6229.06-00
10966	11/07/1999	Attorney-client privilege	75.01-00
10968	03/05/2000	Statute of limitations	6015.00-00 & 6501.00-00
10969	07/22/1999	Questions from PRP (Problem Resolution Program)	6013.00-00
10970	07/11/1999	Tax matters partner	6231.07-00
10971		Proper classification of a remittance received	6611.02-00
10973	10/08/1999	Interest on refunds computation	6611.07-00
10974	11/23/1999	Form 872-F issue	6501.00-00
10976	10/28/1999	Statute extension	6501.04-13

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10978	01/06/2000	Interest netting per I.R.C. ' 6621(d)	6621.01-00
10979	07/26/1999	Extension of period of limitations for TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships	6229.00-00
10981	06/18/1999	Restricted consent	6501.08-17
10982	07/03/2000	Routine Service Center advice	6425.00-00
10983	NO DATE	Forms SS-10 and 872 issue	6501.08-00
10984	04/23/1999	Entity and TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) determination	761.00-00; 6031.00-00; 6231.00-00; 6233.00-00 & 6621.00-00
10985	08/30/1999	Statute of limitations for assessment of trust fund recovery penalty	6501.00-00
10987	09/03/1999	Computation of interest on deficiencies in the context of credits elect	6601.00-00
10988	04/20/2000	Whether statute extension is subject to I.R.C. ' 6501(c)(4)(B)	6501.00-00
10990	02/24/1999	Form 872 issue	6501.08-10
10992	04/26/2000	Application of I.R.C. ' 1313(a)(3)	1313.00-00
10996	10/15/1999	Filing of substitute for returns on failure to withhold on payments of interest to a foreign entity	6229.00-00
10997	03/10/2000	Form 2555 and overpayment interest issues	6611.00-00
10998	09/08/1999	Claim for refund of deficiency interest pursuant to the <u>May Dept. store</u> case	6601.00-00
10999	08/03/1999	Restricted consent	6601.00-00
11000	10/19/1999	<u>Sequa</u> interest claim	6601.00-00
11001	10/27/1999	<u>Sequa</u> interest claim	6511.00-00
11002	08/06/1999	I.R.C. ' 6012 determination	6012.09-01
11004	08/04/1999	Extension of statute of limitations	6501.08-17
11005	09/30/1999	Form 872 issue	6501.08-17
11006	01/19/2000	Forms 940 and 941 issue	6501.00-00
11008	03/05/2000	Determination of the tax matters partner	6229.02-00

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11009	04/27/2000	Determination of the tax matters partner	6229.02-00
11011	06/27/2000	Determination of the tax matters partner	6231.07-00
11012	08/10/1999	Consents to extend the statute of limitations on assessment	6229.02-00
11013	02/15/2000	Determination of the tax matters partner	6231.07-06
11014	07/19/1999	Consents to extend the statute of limitations on assessment	6229.02-00
11015	06/07/2000	Whether the statute of limitations bars assessment of Subpart F income	6229.02-00
11016	05/21/2000	Proposed notice of final partnership administrative adjustment	6233.00-00
11017	11/22/1999	Consent to extend the statute of limitations on assessment	6501.08-00
11018	06/19/2000	Consent to extend the statute	6501.08-12
11019	03/25/1999	Injured spouse claims - statute of limitations	6402.00-00; 6532.00-00 & 7422.00-00
11020	04/22/1999	Whether during a current cycle, the Service can examine and make adjustments to certain partnership items that were previously examined and for which the Service issued a "no change" letter	7121.00-00 - 7122.00-00 & 7605.00-00
11021	05/10/2000	Applicability of mitigation provisions	1311.00-00
11022	11/22/1999	Supplementary advice concerning consents to extend the period of limitations	6501.00-00
11023	10/21/1999	<u>Sequa</u> interest claim	6601.00-00
11024	10/26/1999	I.R.C. ' 6501(c)(4)	6501.08-17
11028	08/12/1999	Consents	6501.00-00
11030	07/01/1999	Mitigation of statute of limitations	1311.00-00
11031	03/01/1999	Proper interpretation of ' 3305 of the Restructuring and Reform Act of 1998, which added I.R.C. ' 6404(g)	6072.00-00; 6081.00-00 & 6404.00-00
11033	11/08/1999	<u>Sequa</u> interest claim	6601.00-00
11034	04/03/2000	Form SS-10 issue	6501.08-00
11035	03/05/2000	Determination of the tax matters partner	6229.02-00
11036	11/02/1999	Form 872 issue	6501.08-17
11037	05/31/2000	Form 872 issue	6501.00-00

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11040	04/13/2000	Summons issue	7453.00-00
11041	10/25/1999	Whether I.R.C. ' 1311-1314 apply in this case to mitigate the effect of the statute of limitations on a refund	1311.00-00
11042	10/08/1999	Use of court protected documents	7453.00-00
11043	04/09/1999	Request for refund of deficiency interest under the <u>May Dept. Stores</u> and <u>Sequa</u> cases	441.00-00; 6151.00-00; 6402.00-00; 6513.00-00; 6601.00-00; 6611.00-00; 6654.00-00 & 6655.00-00
11044	03/12/2000	Form 872 issue	6501.08-00
11045	12/21/1999	Whether the time to assess the determined income tax liability against the taxpayer is barred	6501.00-00
11047	04/26/2000	Form 870 issue	6405.00-00
11048	12/08/1999	Consent to extend the statute of limitations on assessment	6501.00-00
11051	05/24/2000	Limit on amount subject to refund claim under I.R.C. ' 6511(c)	6511.00-00
11053	02/24/1999	1998 Reorganization effect on representation	6102.00-00 - 6103.00-00
11054	09/13/1999	I.R.C. ' 6402(b) credit elect issue	6402.01-00
11056	08/27/1999	Timeliness of taxpayers' refund claim	6501.00-00
11057	07/20/1999	Computation of deficiency interest	6601.00-00
11058	03/19/1999	Form 872-S issue	671.00-00 - 679.00-00; 1361.00-00; 6037.00-00; 6229.00-00 & 6231.00-00
11059	09/27/1999	<u>Sequa</u> interest claim	6601.00-00
11060	04/13/1999	Consents to grantor trusts	671.00-00 - 677.00-00 & 6501.00-00
11061	03/19/2000	Post-limitations amended claims for refund	6511.05-00
11062	10/19/1999	How to secure valid consents to extend the statute of limitations on assessment	6501.00-00
11063	06/15/1999	I.R.C. ' 6402(b) credit elect issue	6402.01-02

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11066	04/04/2000	Slightly revised memo.	6211.00-00
11067	07/19/1999	I.R.C. ' 6402(b) credit elect issue	6402.01-02
11068	06/16/1999	Proper entity to execute consents to extend the statute of limitations on assessment	6501.08-00
11069	12/07/1999	Forms 872 and 977 issue	6501.00-00
11070	04/14/2000	Whether a Tax Court decision based upon a settlement of the parties for a certain tax year is a "determination" within the meaning of I.R.C. ' 1313(a)(1) so as to allow relief from the expiration of the period of limitations on assessment of a deficiency in tax for a certain later tax year	1313.00-00
11071	06/20/2000	Form 872 issue	6501.08-17
11072	05/02/2000	Form 872 issue	6501.00-00
11076	04/20/2000	Form 872 issue	6229.02-00
11077	01/25/2000	Power of attorney	338.00-00
11078	04/04/2000	Extension of the statute of limitations pursuant to I.R.C. ' 6501(c)(4)(B)	6501.00-00
11080	06/15/2000	Disclosure of a third party contact	7602.00-00
11081	08/03/1999	Form 870 issue	6201.05-00
11082	04/26/2000	I.R.C. ' 6201(d)'s impact on I.R.P. information received with respect to non-filers	6201.00-00
11083	06/16/1999	Conditions precedent to 3rd party contacts	7602.00-00
11084	01/07/1999	Financial privacy issue	7602.00-00
11085	03/04/1999	Legal sufficiency	6212.00-00 - 6213.00-00 & 7121.00-00
11087	01/26/2000	Impact of I.R.C. ' 6229(f)(2) on the statute of limitations for assessing tax	6229.07-00
11089	04/12/2000	Language to be used on a consent to extend the statutory period for assessment	6501.08-17
11090	04/14/2000	Recommendations to advice	7602.06-03
11091	07/08/1999	Application of <u>May Department Store</u> case to interest computation	441.00-00; 6402.00-00; 6513.00-00; 6601.00-00; 6654.00-00 & 6655.00-00
11095	12/14/1999	Form SS-10 issue	6501.08-00

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11096	12/08/1999	I.R.C. ' 6402 interest offsetting issue	6402.02-00
11097	07/13/1999	Determination of the period during which interest accrues on the deficiencies	6402.01-02
11098	04/21/1999	Taxpayer's claims for refund relating to remittances made against deficiencies	6511.02-01
11099	03/23/1999	Form 872 issue	6501.00-00
11101	04/27/2000	Form 872 issue	6229.02-00
11103	NO DATE	Consent to extend the statute of limitations for withholding tax	6501.04-02
11104	NO DATE	Consents to extend the statute of limitations	6501.04-02
11105	01/26/2000	Claim for refund	6532.02-06
11106	08/03/1999	Attorney-client privilege and the tax shelter exception	7525.00-00
11107	08/11/1999	Summons enforcement	7702.00-00
11108	01/24/2000	Whether the election to be treated under the TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) procedures was timely and proper	6231.00-00
11109	06/29/1999	Closing agreements	7121.00-00
11110	01/07/2000	Interest netting per I.R.C. ' 6621(d)	6621.01-00
11111	05/24/1999	Computation of interest on deficiencies in the context of credits elect	6601.01-00
11112	12/03/1999	Proper name for taxpayer after liquidation/merger	9999.99-99
11114	04/13/1999	<u>May Department Store</u> issue	6151.00-00; 6402.00-00; 6513.00-00; 6601.00-00; 6611.00-00 & 6655.00-00
11115	10/25/1999	Computation date for accrual of deficiency interest	6601.02-00
11116	07/09/1999	RRA 98 innocent spouse cases/addressing potential conflicts of interest	6013.00-00
11117	06/25/1999	Refund of interest through application of the <u>May Department Store</u> case	441.00-00; 6151.00-00; 6402.00-00; 6513.00-00; 6601.00-00; 6611.00-00; 6654.00-00 & 6655.00-00
11118	03/01/1999	Proper form to be used to extend the statute of limitations	No UIL number
11119	02/28/2000	Forms 872 and 1120-ND issue	6501.00-00
11120	05/17/2000	Form 872 issue	6501.00-00

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11121	03/21/2000	Carryback of net operating loss	172.00-00
11123	05/14/1999	Examination of books and records under I.R.C. ' 7605(b)	401.00-00
11124	04/19/1999	I.R.C. ' 482	7605.01-00
11125	01/29/1999	Application of <u>Sequa Corporation</u> decision	6601.00-00 & 6655.00-00
11126	11/25/1999	Notice of contact of third parties	7602.00-00
11127	06/08/1999	Form 872 issue	1502.00-00
11129	07/14/1999	Consent to extend statute of limitations - TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership	6229.00-00
11130	07/14/1999	Consent to extend statute of limitations - TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership	6229.00-00
11131	06/14/1999	Consents	6062.00-00
11132	11/03/1999	Effect of the "Motions to Quash Deposition Summons for Bank Records"	7609.00-00
11133	02/11/1999	Whether the statute of limitations expired prohibiting assessment of deficiencies	6503.00-00
11134	05/04/2000	Form 4810 issue	6501.00-00
11137	12/06/1999	Statutory notice - last date for filing petition	6213.00-00
11138	12/21/1999	Statutory notice of deficiency	6213.06-00
11141	08/02/1999	Form 872 issue	6501.08-17
11143	NO DATE	Extension of statute of limitations	6229.02-00
11145	08/13/1999	Form 872 issue	6501.08-17
11146	07/26/1999	Consent to extend the statute of limitations on assessment	6501.08-09
11147		Consent to extend the statute of limitations on assessment	6501.08-09
11149	03/30/2000	Clarification of third party contact requirements under I.R.C. ' 7602(c)	7602.00-00
11150	12/21/1998	Two returns filed for the same tax year	6201.00-00; 6404.00-00 - 6405.00-00; 6411.00-00; 6425.00-00 & 6653.00-00 - 6654.00-00
11151	06/15/2000	Third party contact (partnership context)	6223.00-00

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11153	11/02/1999	Abatement of assessments made pursuant to a tax court decision	6404.00-00
11155	NO DATE	Erroneous refund	6532.00-00 & 7405.00-00
11156	11/16/1999	Correction of incorrect K-1 amounts	6222.00-00
11157	01/29/1999	Form 1042 issue	6501.08-00
11158	05/12/1999	Whether a refund claim should have been aggregated with a related refund claim	6405.00-00
11159	04/27/2000	Possibility of denying taxpayer's three recently-filed refund claims and extend the two-year limitations period for commencing a refund suit	6532.02-04
11160	06/30/1999	Taxpayer's statute of limitations defense regarding claimed credits under I.R.C. ' 4662(e)(2)	6501.08-13
11161	12/08/1999	Form 872 issue	1502.77-00; 6501.08-00 & 6501.08-09
11165	12/22/1999	Correction of incorrect estimate of K-1 amounts	6231.03-00
11167	04/27/2000	Treatment of TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issues	6501.04-13
11168	05/10/1999	Proposed statutory notice of deficiency	6020.00-00
11169	04/21/2000	Question of barred statute	6020.00-00
11170	03/29/1999	Effect of issuance of designated and related summons on statute of limitations	6501.00-00; 6503.00-00 & 7609.00-00
11171	10/27/1998	Designation of tax matters partner	6229.00-00 & 6231.00-00
11172	03/15/2000	Consent to extend statutory period for assessment	6501.08-00
11173	04/11/2000	Validity of consent	6501.00-00
11174	03/16/1999	Whether taxpayer is entitled to a refund for an income tax overpayment	6072.00-00; 6511.00-00; 6513.00-00 & 7502.00-00
11175	02/11/1999	Whether there is a barred assessment	6013.00-00 & 6064.00-00
11176	04/28/1999	Form 906 issue	481.00-00 & 7121.00-00
11177	01/17/2000	I.R.C. ' 6402(b) credit elect issue	6402.01-02
11178	09/21/1999	IDR (information document request) language	1502.00-00; 1504.00-00 & 1563.00-00

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11179	07/21/1999	Loss transaction	9999.00-00
11180	07/08/1999	Subsidiary loss transaction	9999.00-00
11183	NO DATE	Creditability of foreign withholding taxes	901.02-01
11185	06/14/2001	Sale of I.R.C. ' 1244 stock	1244.03-03
11187	07/30/1999	Transferred intellectual property rights	1442.00-00
11191	08/18/1999	Statute of limitations for an amended return filed	925.00-00
11195	04/13/1999	Interest payments	871.00-00; 874.00-00; 881.00-00; 894.00-00;1273.00-00; 1441.00-00 - 1442.00-00 & 1461.00-00
11197	07/22/1999	Statute of limitations	925.00-00
11198	07/08/1999	"Pool of capital" doctrine	367.00-00
11199	11/24/1999	Interest netting prior to allocation and apportionment	861.00-00
11203	06/29/1999	Applicability of I.R.C. ' 956	956.03-00
11204	04/20/1999	Statute of limitations	925.00-00
11205	04/27/1999	Windfall tax	901.00-00
11206	02/15/2000	Consent to extend the statute of limitations on assessment	6501.08-17
11207	05/05/1999	Taxpayer's excise tax refund claims	4371.00-00
11208	03/20/2000	Imputed interest on accounts payable pursuant to I.R.C. ' 482	482.00-00
11209	01/03/2000	Imputed interest on accounts payable pursuant to I.R.C. ' 482	482.08-01
11210	05/10/1999	Franchise fee	901.01-04
11211	07/09/1999	Whether the taxpayer entity constitutes a partnership for U.S. income tax purposes after its conversion to an unlimited company	7701.01-01
11212	02/22/1999	Dual residency	1503.03-00
11215	05/05/1999	Technical service fees	482.03-07
11216	11/18/1999	Conversion of accounts payable to equity	482.08-00
11217	04/23/1999	Conversion of accounts payable to equity	482.08-03

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11220	12/20/1999	Whether taxpayer should allocate a deduction relating to exercised employee stock options to foreign source income	861.08-15
11221	04/02/1999	Whether payments of contingent interest made to taxpayer were constructive dividends	482.00-00
11222	01/07/2000	Source allocation of charitable contribution deductions	861.08-14
11223	01/14/2000	Application of I.R.C. ' 6501(e)(1) to Form 1042 issue	6501.08-12
11225	01/13/2000	Withholding tax issue and I.R.C. ' 163(j) interest deduction issue	482.00-00
11227	05/16/2000	I.R.C. ' 1442 withholding	1442.00-00
11229	11/03/2000	Application of I.R.C. ' ' 162 and 482	482.11-00
11230	10/28/1999	Payment of royalties	162.00-00
11232	04/22/1999	Proposed notice of deficiency	925.00-00
11233	02/28/2000	Allocation of research and development expenditures to FSC (foreign sales corporation)	861.00-00
11234	11/30/1999	Surplus note interest	881.00-00
11235	03/18/1999	Assertion of I.R.C. ' 6662 accuracy-related penalty	312.00-00; 482.00-00; 1001.00-00; 1248.00-00; 6662.00-00 & 6664.00-00
11236	03/07/2000	Whether taxpayer was engaged in conduct of a U.S. trade or business	864.01-02
11237	04/16/2000	Consents to extend the statute of limitations on assessment	6501.08-09
11241	03/20/2000	Implied guarantee	163.10-09
11242	12/12/1999	Proposed imposition of I.R.C. ' 6038B penalty	6038B.02-00
11243	04/05/1999	Whether payment from taxpayer to another company constituted insurance under the U.S.-[foreign country] Income Tax Convention and thus is exempt from tax	881.00-00 & 1441.02-01
11244	07/23/1999	Applicability of I.R.C. ' 367	367.03-08
11246	05/21/2001	Form 977 issue	6501.00-00
11247	11/02/2001	Form SS-10 issue	6501.08-09
11248	10/25/2000	GATT (General Agreement on Tarriffs and Trade) interest computations	6621.01-00
11249	10/17/2000	What constitutes a valid return	6011.00-00

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11250	10/25/2001	Indian claims issues	6402.00-00
11252	09/05/2001	<u>Fluor/Sequa</u> claims	6402.00-00
11254	01/11/2001	Informal claim for refund	6402.00-00
11255	08/30/2000	Interest netting pursuant to I.R.C. ' 6621(d)	6621.00-00
11256	07/02/2001	Draft of "collateral agreement"	6405.00-00
11257	07/25/2000	Credit elect carryforward	6601.02-01
11258	01/26/2001	Overpayment interest	6611.00-00
11259	10/30/2001	Informal claim	6402.04-03
11260	01/10/2002	Interest netting claims	6621.00-00
11261	9/30/2001	Interest claim	6611.03-00
11262	06/20/2001	I.R.C. ' 6012 determination	6012.00-00
11263	07/04/2000	Computation date for accrual of deficiency interest	6611.00-00
11264	04/25/2001	Form 2848 issue	6061.00-00
11266	12/25/2000	Claim for refund of employment taxes	6402.04-03
11267	04/03/2001	Security agreement	6601.00-00
11269	05/18/2001	I.R.C. ' 6621(d) claims	6621.00-00
11270	07/02/2001	Request for expedited refund	6402.00-00
11271	08/15/2000	Interest rate on refund to employer of employee portion of Social Security tax on wages	6621.00-00
11272	04/02/2001	Application of interest netting under I.R.C. ' 6621(d) to a claim	6621.00-00
11273	08/20/2001	Request for refund	6405.00-00
11274	04/02/2001	Interest netting under I.R.C. ' 6621(d)	6621.00-00
11277	05/03/2001	ITC (investment tax credit) transition rules claim for refund	6501.08-02
11278	09/17/2001	Validity of tax return and statute of limitations	6065.00-00
11279	06/01/2001	Whether interest with respect to the tax reported on taxpayer's return was correctly assessed by the Service Center	6601.00-00
11280	09/14/2001	Interest netting	6511.00-00

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11281	03/08/2001	Claim for interest on overpayment	6611.00-00
11282	01/10/2002	Interest netting claims	6621.00-00
11283	07/15/2001	Restricted consent to extend the statute of limitations	6501.08-17
11286	01/04/2001	Form 1120 issue	6501.08-17
11287	05/18/2001	Form 872 issue	6501.08-00
11288	07/05/2000	Forms 872 and 1120F issue	6501.08-10
11289	11/30/2000	Forms 872, 977 and 2045 issue	6501.08-21
11290	10/18/2000	Whether the oral claims that arguably are untimely are barred by the statute of limitations or are amendments to the timely filed claims	6511.00-00
11291	06/29/2001	Forms 872-A and 872-T issue	6501.08-17
11292	05/23/2001	I.R.C. ' 6700	6700.00-00
11293	09/14/2000	Dissolution of acquired subsidiaries/statute of limitations	6501.08-10
11295	05/13/2001	Whether equitable estoppel could apply to preclude us from relying on I.R.C. ' 6532 as a bar to a refund suit	6532.00-00
11297	10/26/2001	Refund decrease issue	6511.03-02
11298	11/20/2000	Proper person(s) to execute a consent to extend the period in which to assess a tax and to appoint a representative of the taxpayer, a dissolved corporation	6501.08-10
11299	11/29/2000	I.R.C. ' 6501(e) - abusive trust cases	6501.00-00
11300	04/27/2001	Consent language	6501.08-00
11301	12/12/2000	Consent to extend the period of limitations	6501.08-17
11303	08/16/2001	Validity of a claim for refund under a fact pattern involving NOL (net operating loss) carrybacks	6511.03-02
11304	12/08/2000	Statement of limitations under I.R.C ' 6501(e)	6501.00-00
11305	12/06/2000	Claim for refund	6511.03-00
11307	08/29/2000	Restricted consents	6501.08-00
11308	03/07/2001	Restricted consent	6501.08-17

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11310	07/25/2001	Whether taxpayer was entitled to a refund of levy proceeds obtained during the pendency of her innocent spouse claim	6015.00-00
11311	04/30/2001	Forms 872 and 1042 issue	6501.08-17
11312	NO DATE	Form SS-10 issue	6501.04-02
11313	04/25/2001	Change of accounting method	6201.00-00
11314	09/21/2000	Claim for refund	6611.02-00
11315	10/11/2001	Consent language	6501.00-00
11316	11/02/2000	Form 872 issue	6501.04-05
11317	NO DATE	Form SS-10 issue	6501.08-00; 6501.08-09 & 6501.08-17
11318	09/10/2001	Consent to extend the statute of limitations on assessment	9100.00-00
11319	02/26/2001	Who is authorized to sign a consent to extend the six year statute of limitations	6501.00-00
11320	08/22/2001	Forms 872 and 890 issue	6501.00-00
11321	07/07/2000	Application for extension of time in which to file individual income tax return	6081.00-00
11322	01/03/2001	Failure to file & failure to pay on statutory notices of deficiency	6651.00-00
11323	03/19/2001	Restricted consent language	6501.08-17
11324	12/20/2000	Form SS-10 issue	6501.08-17
11325	07/18/2001	Consent to extend statute of limitations	6501.08-17
11326	10/29/2001	Timeliness of claim relating to <u>Rite-Aid</u> case	6511.00-00
11327	07/05/2000	Form 872 issue	6501.08-10
11328	02/28/2001	Form 872 issue	6501.08-17
11329	02/14/2002	Form 872 issue	6501.08-17
11330	08/02/2001	Review of innocent spouse cases	6015.00-00
11331	06/21/2001	Form 872 issue	6501.08-17
11332	11/09/2001	Extension of statute of limitations	6501.08-10
11333	10/11/2000	Defending statute of limitation	6501.08-00
11334	10/15/2001	Forms 872 and SS-10 issue	6501.08-00

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11335	08/28/2001	Consent to extend the statute of limitations on assessment	6501.08-10
11336	09/20/2000	Consent to extend the statute of limitations on assessment	6501.08-00
11337	01/26/2001	Whether abatement of penalties for failure to file and pay under I.R.C. ' 6651 jeopardizes liabilities for such penalties	6651.00-00
11338	08/02/2001	Form 872 issue	6501.08-17
11341	03/18/2001	Form 872 issue	6501.08-00
11342	01/09/2001	Who has the authority to sign an extension of the statute of limitations to assess	6501.08-09
11343	03/13/2001	Forms 872 and 977 issue	6501.01-05
11344	03/23/2001	Form 872 issue	6501.00-00
11345	01/08/2001	Form 872 issue	6501.08-09
11346	07/31/2001	Form 872 issue	6501.08-17
11348	11/06/2001	Forms 872-A and 872 issue	6501.08-00
11350	09/20/2000	Request for reconsideraton	6201.05-00
11351	07/29/2001	Form 872 issue	6501.08-17
11352	08/13/2001	Form 870-AD issue	6511.00-00
11353	12/20/2000	Forms SS-10 and 4016 issue	6501.08-17
11354	09/06/2000	Proper caption following merger	6501.08-12
11355	10/19/2000	Restricted consents	6501.08-00
11356	01/12/2001	Form SS-10 issue	6501.08-17
11357	12/20/2000	Statute extensions for employment taxes	6501.08-17
11358	11/06/2000	Form SS-10 issue	6501.08-17
11360	12/20/2000	Forms SS-10 and 4016 issue	6501.08-17
11361	12/20/2000	Forms SS-10 and 4016 issue	6501.08-17
11362	12/20/2000	Forms SS-10 and 4016 issue	6501.08-17
11363	01/12/2001	Form SS-10 issue	6501.08-17
11364	10/16/2000	Proper party to sign consent forms on assessment	6501.08-10

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11365	01/24/2001	Form SS-10 issue	6501.08-09
11366	01/22/2001	Form 1065 issue	6071.01-00
11367	10/05/2000	Form SS-10 issue	6501.08-00
11368	09/13/2000	Statute extension	6501.00-00
11369	11/14/2000	Form SS-10 issue	6501.04-00
11370	09/27/2000	Form SS-10 issue	6501.04-00
11372	01/04/2001	Statute of limitations	6501.08-17
11373	12/11/2000	Restricted consent	6501.08-17
11374	10/26/2001	Form 872 issue	6501.00-00
11375	12/20/2000	Forms SS-10 and 4016 issue	6501.08-17
11376	12/11/2000	Form 872 issue	6501.00-00
11377	0621/2001	Form 872 issue	6501.08-17
11378	03/29/2001	Form SS-10 issue	6501.08-10
11379	05/22/2001	Form 872 issue	6501.0800
11380	10/05/2000	Form SS-10 issue	6501.08-02
11381	06/18/2001	Restricted consent	6501.08-17
11382	09/19/2001	Whether taxpayer's claims for refund are timely	6511.09-00
11383	11/03/2000	Form 2750 issue	6501.00-00
11384	08/10/2001	Language to be used in the restricted consent	6501.08-17
11385	02/22/2001	Whether there is a statute of limitations problem	6503.00-00
11386	08/13/2001	Form 872 issue	6501.08-10
11387	08/10/2001	Form 872-A issue	6501.08-17
11388	01/22/2001	Language to be used in the restricted consents	6501.08-17
11389	12/10/2000	Language to be used in the restricted consents	6501.00-00
11390	06/10/2001	Form 872 issue	6501.08-17
11391	04/05/2001	Form SS-10 issue	1502.00-00

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11392	04/04/2001	Form 872-P issue	6229.02-00
11394	09/14/2001	Agreement to obtain computer software executable code	7612.00-00
11395	10/20/2000	Forms 2848 and 8821 issue	9999.00-00
11396	09/12/2001	Statute extensions for TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships	6229.00-00
11397	08/20/2000	Form 8697 issue	6501.08-17
11399	08/19/2001	Whether an adjustment to a partnership item may be made at the partner level	6229.00-00
11400	04/24/2001	NOL (net operating loss) utilization	7121.02-00
11401	06/11/2001	Consent to extend the period of limitations	6231.00-00
11402	12/20/2000	Consent language	6501.00-00
11404	08/10/2000	Form SS-10 issue	6501.08-10
11405	11/19/2000	Controlling authority for loan origination costs issue	7482.03-00
11407	10/15/2001	Disposition of cases reflecting black reparations credit and request for refund	6201.07-03
11409	04/05/2001	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) administrative adjustment request	6227.00-00
11411	07/30/2001	Who is the tax matters partner for taxpayer	6231.00-00
11412	03/09/2001	Protest (collateral estoppel)	9999.00-00
11414	05/07/2001	Form 870-P issue	6224.00-00
11415	08/23/2000	Form 977 issue	6501.08-12
11416	06/27/2000	Form 872-P issue	6229.00-00
11417	11/08/2001	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) status	6221.00-00
11418	06/23/2000	Form 872-P issue	6221.00-00
11419	07/10/2000	Applicability of six year statute of limitations provided by I.R.C. ' 6501(e)	6501.00-00
11420	01/14/2002	Form 872-P issue	6229.00-00
11422	06/27/2000	Form 872-P issue	6229.00-00
11423	10/29/2000	Forms 1120 and 1042 issue	6404.04-02
11424	04/23/2001	Statute extension	6229.02-00

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11425	06/27/2000	Form 872-P issue	6229.00-00
11426	06/12/2000	Proposed agreement regarding future examination activity	7121.00-00
11427	08/11/2000	Form 872 issue	6501.08-17
11428	09/13/2000	Alleged inadvertent disclosure of protected documents	9999.98-00
11430	05/24/2001	Effect of bankruptcy	6231.00-00
11432	08/09/2000	Form 872 issue	6501.00-00
11436	11/26/2001	Form 872-P issue	6501.08-00
11437	01/30/2001	Proper party to issue a determination letter	999.00-00
11439	08/09/2001	Effect of "partnership item" determination on proposed disguised sale adjustments	6231.00-00
11440	11/27/2001	I.R.C. ' 6231(g) issue	6231.00-00
11441	03/28/2001	Small S corporation status	6241.00-00
11444	08/13/2000	Extension of the statute of limitations at the partner level	6229.02-00
11447	10/10/2001	Whether taxpayer constitutes a "partnership" as defined in I.R.C. ' 6231(a)(1)	6231.00-00
11450	07/24/2000	Closing agreements	7121.00-00
11451	02/02/2001	Consent to extend the statute of limitations	6229.00-00
11452	01/21/2001	Whether a partnership which has a corporation as a partner, qualifies as a partnership exempt from the TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) rules under the provisions of I.R.C. ' 6231(a)	6231.01-01
11454	06/01/2001	Treating taxpayer as a partnership for federal tax purposes	6231.00-00
11455	10/10/2000	Interest abatement	6404.00-00
11457	10/15/2001	Forms 1042-S and 872-F issue	1461.02-00
11458	08/23/2000	Should a notice of deficiency or an FPAA (final partnership administrative adjustment) reflect the adjustment for assignment of income	6223.02-00
11460	07/24/2000	Leasing ISP (industry specialization program)	6214.02-00
11462	03/29/2001	Consents	6229.02-00
11463	03/13/2001	Statute extension - long-term capital entities	6229.02-00
11464	08/21/2000	Form 872 issue	6501.08-17

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11470	05/01/2001	Statute of limitations	6229.00-00
11471	10/31/2001	Specified liability loss and mitigation	1312.03-00
11472	03/26/2001	How to secure valid consents to extend the statute of limitations on assessment of withholding taxes against two dissolved subsidiaries of taxpayer	6501.08-00
11475	08/25/2000	Proposed deficiencies, litigation and settlement proceedings	9999.00-00
11476	03/19/2001	When does the statute of limitations expire on assessing deficiencies resulting from adjustments	6229.00-00
11477	06/19/2001	Employment taxes	7121.00-00
11478	06/12/2001	ITC (investment tax credit) claim	1311.01-00
11479	07/17/2000	Whether a certain partnership should be treated as a TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership	6231.01-01
11480	11/20/2001	Taxpayer's assertion that the Commissioner may not properly require production of documents relating to tax years outside audit cycle	264.00-00
11481	10/25/2000	Interest abatement claim	6404.00-00
11482	08/17/2000	Proposed restricted consent to extend the assessment statute	6501.08-17
11483	07/05/2000	Who has authority to sign an extension of the statute of limitations to assess with respect to tax attributable to items of taxpayer	6501.08-17
11484	09/06/2001	Consent to extend the period of limitations under I.R.C. ' 6229(f)	6229.00-00
11485	08/23/2000	Application of I.R.C. ' 6404(e)(2) interest abatement rules to an erroneous refund	6404.00-00
11490	11/13/2001	Whether settlement would preclude audit	6224.00-00
11492	07/17/2000	Whether it is reasonable for the Service to determine that TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) procedures of I.R.C. ' 6621 <u>et seq.</u>	6221.00-00
11494	08/17/2000	Form 872-A issue	6229.02-00
11495	08/03/2000	Timeliness of refund claim for excessive deficiency interest	6511.00-00
11496	07/05/2001	Form 870-P issue	6229.02-00
11497	05/23/2001	Form 872-P issue	6229.00-00
11501	12/07/2000	Recommendations on opening TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) examination	6231.00-00

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11502	06/27/2001	Statute extension	6229.00-00
11503	06/01/2001	Partnership statutes - follow-up questions	6231.01-01
11504	02/12/2001	Partnership statutes	6231.00-00
11505	02/09/2001	Mitigation issue	1312.00-00
11508	04/19/2001	Form 872-P issue	6229.00-00
11509	07/26/2001	Form 872 issue	461.00-00
11511	03/14/2001	Statute of limitations issue	6901.00-00
11512	07/11/2000	Whether I.R.C. ' 7605(b) prohibit an examination of books and records	7605.00-00
11513	02/15/2001	Draft summons	7602.00-00
11514	01/23/2001	Service of summons	7602.00-00
11519	03/12/2001	Validity of request for CDP (collection due process) hearing	6320.00-00
11521	11/29/2000	Drafting a summons	6672.00-00 & 7603.00-00
11522	01/04/2001	Form 872 issue	6901.00-00
11523	12/18/2000	IRS' authority to interview a third party outside taxpayer's presence	7602.06-03
11524	05/09/2001	Taxpayer's assertion that the Commissioner may not properly require production of documents relating to tax years outside the audit cycle	264.00-00
11525	08/27/2000	Procedural questions relating to examination of taxpayer	6901.02-00
11527	08/09/2001	Consent to extend and transferee liability	6901.00-00
11528	08/27/2001	Form 2045 issue	336.00-00 & 6901.00-00
11530	08/22/2001	Disclosure consents generally required before disclosures are made to corporate employees	6103.00-00
11531	09/18/2001	Whether Service may disclose certain third-party return information to taxpayer under audit	6103.11-00
11532	12/07/2001	I.R.C. ' 704(b) disclosure issue	6103.00-00
11534	05/12/1999	Analysis of debt/equity	No UIL number
11535	02/03/1999	Whether statute of limitations was properly extended	367.03-00

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11536	01/27/1999	Proper sourcing of income from sale of goods by taxpayer to an unrelated domestic corporation	861.00-00 - 862.00-00; 901.00-00; 904.00-00 & 4681.00-00
11537	02/06/1999	Abatement of penalties under I.R.C. ' 6038A	267.00-00; 482.00-00; 707.00-00 & 6038A.00-00
11538	07/16/1999	Request for relief under I.R.C. ' 1341 - round two	1341.00-00
11539	05/06/1999	Informal evaluation of suit to recover erroneous refunds	3121.00-00
11540	01/05/1999	Determining whether taxpayer corporation could properly deduct civil settlement payment pursuant to I.R.C. ' 162	162.00-00
11541	01/11/1999	Form 872 issue	6501.08-17 & 6901.05-00
11543	03/08/1999	Calculation of credit election interest date	6151.00-00; 6402.00-00; 6513.00-00; 6601.00-00; 6611.00-00; & 6655.00-00
11544	01/29/1999	Application of <u>Sequa Corporation</u> decision	6601.00-00 & 6655.00-00
11545	01/13/1999	Consents to extend the statute of limitations for assessment	368.00-00; 1501.00-00; 1503.00-00 -1504.00-00; 6062.00-00; 6221.00-00; 6229.00-00; 6231.00-00 & 6501.00-00
11547	06/16/1998	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issues	No UIL number
11548	NO DATE	Taxpayer's substantiation relating to imported products	4681.00-00 & 4682.00-00
11549	06/03/1999	Research and experimental expenditures	41.00-00 & 174.00-00
11552	07/16/2000	Compensation	162.07-01
11553	08/03/2000	Timeliness of refund claim for excessive deficiency interest	6511.00-00
11554	06/06/1999	Whether District should agree to extend the period for taxpayer to file a refund suit for foreign tax credits claimed with respect to net loans	6532.02-04
11555	01/31/2001	Reduction in loan payable balance	61.00-00
11562	09/14/2001	Whether taxpayer can obtain postponement of sale of administratively seized property by proposing installment agreement	6343.00-00

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11563	09/10/2001	Whether taxpayer was entitled to a refund of levy proceeds obtained during the pendency of her innocent spouse claim	6343.00-00
11564	01/22/2001	Levy	6332.00-00
11565	04/02/2001	Estate tax lien under I.R.C. ' 2057(i)(3)(P)	6324B.00-00
11566	04/24/2001	Validity of request for CDP (collection due process) hearing	6320.00-00
11567	08/31/2000	CDP (collection due process) case: assessed frivolous return penalties	6330.00-00
11568	08/11/2000	Extension of Collection Statute of Limitations under RRA 98	6502.00-00
11569	04/27/2001	Suspension of the collection statute under I.R.C. § 6334(e)	6334.00-00
11570	01/16/2001	Whether taxpayers submitted a timely request for a collection due process hearing	6330.00-00
11571	01/30/2001	Discharge of federal tax lien after a nonjudicial foreclosure sale	7425.04-01
11572	09/17/2001	What type of determination to issue	7436.00-00
11573	NO DATE	I.R.C. ' 2057 and estate tax liens	6324B.00-00
11574	07/16/2000	Levy on right to Social Security payment	6331.00-00
11576	05/16/2001	I.R.C. ' 6304(a)(2)	6304.00-00; 7433.00-00 & 7803.00-00
11577	04/09/2001	Approvals of and signatures on ALS (automated lien system) notices of federal tax lien	6323.01-00
11578	07/16/2001	Certified mailing of collection due process notices	6330.00-00
11579	04/07/2000	Surviving spouse's receipt of a notice of intent to file a lien and to levy under I.R.C. ' ' 6320 and 6330	6502.00-00
11580	12/01/2000	Statute of limitations on tax lien reduced to judgment	5207.00-00
11581	12/10/1999	Should the IRS withdraw the notice of federal tax lien filed against taxpayers	6323.01-00
11582	09/17/1999	Value of a secured claim in a Chapter 13 bankruptcy following the discharge of the underlying tax in a previous Chapter 7 bankruptcy proceeding	934.00-00
11584	07/25/2000	Relative priority between IRS and a company with respect to certain personal property of taxpayer	6323.05-00
11585	03/31/1999	Validity of notice of lien	6325.05-00
11586	06/04/2001	Offers-in-compromise on behalf of deceased taxpayers	7122.08-00

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11587	07/20/2001	Computation of collection statute	5201.03-00
11588	02/28/2002	Community property notices of levy	6330.00-00
11589	03/01/2000	Issuance of CDP (collection due process) notices to taxpayers	6320.00-00
11590	08/10/2000	Service's entitlement to levy upon taxpayers' assets to collect outstanding tax liabilities	6325.07-00
11591	08/30/2000	Estate tax lien and due process	6324.01-00
11592	07/27/2000	I.R.C. ' 6015(e) - meaning of "levy or proceeding in court"	6015.00-00
11593	12/19/2000	Effect of a notice of federal tax lien on the estate tax lien	6324.02-00
11595	10/17/2001	Recommendation that the notice of federal tax lien should be withdrawn in connection with taxpayer's Chapter 11 bankruptcy	52.04-00
11596	01/20/1999	Applicability of I.R.C. ' 6503(h)	6503.09-00
11597	01/26/2000	Unfiled returns and priority classification	8.19-00
11598	10/19/2000	Proposed information document requests	385.01-00
11606	08/09/1999	Contract issue	460.00-00