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Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury
Internal Revenue Service

Section 24	Child Tax Credit 200407020 200407020	24.00-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source 200406017 200406018 200406019 200406020 200407001 200407001 200408004 200408006 200408007 200408008 200408010 200408018 200408028 200408029 200409007 200409009 200409038 200411002 200413004 200413004 200413004 200413005 200413005 200413005	29.00-00
Section 41	Credit for Increasing Research Activities	41.00-00
	• Alternative Incremental Credit 200403043 200404016 200408012 200408019 200409005 200411007	41.01-00
	• Expenditures to Provide Access to Disabled Individuals 200411042	44.60-00
Section 61	Gross Income v. Not Gross Income 200403046 200409033 200411001 200411028	61.00-00
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 200402004	61.09-18
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	• Tax on Early Distributions from Qualified Retirement Plans 200410023	72.20-00
	• <i>Age 59 1/2</i> 200410023	72.20-01
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• Special Rules	83.03-00
	• <i>Transferability of Property</i> 200414007	83.03-02
	• Deduction by Employer 200414007	83.08-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200406003	103.00-00
	• State and Local 200413010 200413010 200413010	103.02-00
	• Transitional Rules	103.12-00
	• <i>Established State Programs</i> 200414021	103.12-04
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200403046	104.00-00
	• Workmen's Compensation 200410004 200410007	104.02-00
Section 115	Income of States, Municipalities, etc. 200403026 200406024	115.00-00
Section 117	Qualified Scholarships 200414039	117.00-00

	• Qualified Tuition Reduction 200403050	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 200403050	117.06-05
Section 118	Contributions to the Capital of a Corporation 200411028	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200411008 200414027	118.01-02
	• Contributions in Aid of Construction 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027	118.02-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200403049	121.00-00
Section 141	Private Activity Bond; Qualified Bond 200403055	141.00-00
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200406028	146.07-00
Section 148	Arbitrage 200413012 200413012 200413012	148.00-00
	• Higher Yielding Investment 200403095	148.02-00
Section 150	Definitions and Special Rules	150.00-00
	• General Rules 200404024	150.01-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200405005	162.00-00
	• Million Dollar Cap - Executive Employee Compensation 200406013 200406026	162.36-00
Section 165	Deductions For Losses 200406046	165.00-00
Section 166	Bad Debts 200406046	166.00-00
Section 168	Modified Accelerated Cost Recovery System 200411041	168.00-00
Section 170	Charitable, Etc. Contributions and Gifts 200402003 200404009	170.00-00
	• Qualified Conservation Contribution 200403044	170.14-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200406021	216.00-00
Section 280G	Golden Parachute Payments 200415003	280G.00-00

Section 301	Distributions of Property 200401009 200402009 200402019 200415004	301.00-00
	• Dividend in Property 200406031	301.01-00
Section 302	Distributions in Redemption of Stock 200409001	302.00-00
	• Not Essentially Equivalent to a Dividend 200409001 200415004	302.01-00
	• Constructive Ownership 200409001	302.05-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200414022	305.00-00
	• Stock Dividends 200406031 200411025	305.01-00
Section 306	Dispositions of Certain Stock	306.00-00
	• Section 306 Stock v. Not 306 Stock 200411025	306.01-00
Section 311	Taxability of Corporation on Distribution 200409034	311.00-00
Section 332	Complete Liquidation of Subsidiaries 200409019 200409020 200409021	332.00-00
	• Nonrecognition of Gain or Loss 200404058 200409018	332.01-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	• Conversion to Tax Exempt 200402003	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 200404058	337.14-01
	• Loss Disallowance 200409015 200409030	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200402006 200403040	338.01-02
	• Qualified Stock Purchase 200414001	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007	338.80-00
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	• Non-Qualified Preferred Stock 200411025	351.14-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Non-Qualified Preferred Stock 200411025	354.06-00

Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200415001	
	• Spin-Off	355.01-00
	200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037	
	• Split-Off	355.01-01
	200403019 200403048 200406008 200406009 200406010 200406011 200406014 200407013 200407013 200409024 200409027 200410001 200410009 200410013 200411035 200411036 200411037 200414031	
	• Split-Up	355.01-02
	200410003 200414023	
	• Active Business	355.03-00
	200409008	
	• Business Purpose	355.04-00
	200405009 200411014	
	• Control	355.05-00
	• Distribution of Control	355.05-01
	200403041	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	200415004	
	• Distribution of Non-Qualified Preferred Stock	356.04-00
	200411025	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	200414046	
Section 367	Foreign Corporations	367.00-00
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	• Distribution Described in Section 355	367.40-01
	200411014	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200411019	
	• Assets for Control of Transferee (Type "D")	368.04-00
	200403019 200403048 200403060 200404043 200405006 200406008 200406009 200406010 200406011 200406014 200407008 200407008 200409018 200409019 200409020 200409021 200409024 200409027 200410001 200410003 200410009 200411032 200411034 200411036 200411037 200414015 200414023 200414037	
	• Recapitalization (Type "E")	368.05-00
	200403019 200411033	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	200406027	
	• Operating Rules	382.12-00
	• Fluctuation in Value	382.12-06
	200411012	

Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200403097 200411051	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	200401021 200403096 200404050	
	• <i>Discrimination on Termination or Curtailment</i>	401.04-01
	200414048	
	• Required Distributions	401.06-00
	• <i>In General</i>	401.06-01
	200410019 200410020 200410021	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	200410019 200410020 200410021	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	• Exempt Trust	402.01-00
	• <i>Capital Gain Treatment of Certain Distributions</i>	402.01-01
	200410023	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200410023	
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	200411051	
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.)	404.00-00
	• Stock Bonus and Profit-Sharing Trusts	404.02-00
	200401021 200403096 200404050	
Section 408	Individual Retirement Accounts	408.00-00
	200406053 200412001 200414047	
	• Rollover Contributions	408.03-00
	200401020 200401023 200401024 200402028 200402029 200403098 200404051	
	200404053 200404054 200404056 200405012 200405013 200405014 200405017	
	200406048 200406049 200406050 200406051 200406052 200406054 200406055	
	200407023 200407023 200407025 200407025 200409039 200410027 200411047	
	200411052 200412002 200415011	
Section 411	Minimum Vesting Standards	411.00-00
	• Accrued Benefit Requirements	411.03-00
	200407021 200407021	
	• <i>Defined Benefit Plan</i>	411.03-01
	200407021 200407021	
Section 412	Minimum Funding Standards	412.00-00
	• Minimum Funding Waiver	412.06-00
	200401014 200401015 200401016 200401017 200401019 200402022 200402023	
	200402024 200402025 200402026 200402030 200411045	
Section 413	Collectively Bargained Plans	413.00-00
	• Deduction Limitations	413.02-00
	200410028	
Section 414	Definitions and Special Rules	414.00-00
	200410016 200410017 200410018	

	• Governmental Plan 200404059 200405015	414.07-00
	• Church Plan 200401022	414.08-00
	• Certain Employee Contributions 200402027 200404052 200407022 200407022 200410025 200410026 200411046	414.09-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200410022 200410024 200411048	415.00-00
	• Limitation for Defined Contribution Plans 200403096 200404050	415.02-00
	• <i>Annual Addition</i> 200401021	415.02-01
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	• Qualified Asset Account 200404055	419.11-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 200404055	419A.00-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Clearly v. Not Clearly Reflecting Income 200415009	446.01-00
	• Notional Principal Contracts 200415009	446.21-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200409010	451.00-00
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• Timely v. Untimely Elections 200415006	453.06-00
	• <i>Election Out</i> 200404015	453.06-06
	• Revocation of Elections 200404035	453.08-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016	453.09-01
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200411051	457.00-00
	• Grandfather Clause 200413007 200413007 200413007	457.11-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i> 200403006 200403021 200403022	468A.03-04
	• Ruling Amount	468A.04-00

	• <i>Revised Schedules</i>	468A.04-02
	200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200406034 200406035 200406036 200406037 200407017 200407017	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	• In General	468B.01-00
	200413001 200413001 200413001	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	200411017 200411020 200414016	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	200404036 200406001	
	• <i>Definition of Activity</i>	469.03-03
	200409016	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Applicability to Nonrecognition Transactions	482.06-00
	200408030	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200411044 200413014 200413014 200413014	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	• <i>Foundations</i>	501.03-02
	200413015 200413015 200413015	
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i>	501.03-10
	200404057	
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
	200404057	
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
	200408033 200408034 200408035	
	• <i>Organizational and Operational Tests</i>	501.03-30
	200404057	
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
	200405016	
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
	200413013 200413013 200413013	
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i>	501.12-03
	200404058	
Section 507	Termination of Private Foundation Status	507.00-00
	200403051	
	• Termination Under Section 507(a)(1)	507.01-00
	200415010	
	• Termination Under Section 507(b)(1)(A)	507.03-00
	200415010	

Section 509	Private Foundation Defined 200413014 200413014 200413014	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200404057	509.02-01
	• <i>Supporting Organizations</i> 200404057 200413015 200413015 200413015	509.02-02
Section 513	Unrelated v. Not Unrelated Trade or Business 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015	513.00-00
Section 642	Special Rules for Credits and Deductions 200404009	642.00-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200405001 200405002 200405003 200405004	661.00-00
Section 664	Charitable Remainder Trusts 200403051	664.00-00
	• Definitions 200408031	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200414011	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200404009	671.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	678.00-00
Section 682	Income of an Estate or Trust in Case of Divorce, etc. 200408015	682.00-00
Section 708	Continuation of Partnership 200414013	708.00-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200404010 200414013	721.00-00
Section 752	Treatment of Certain Liabilities 200414013	752.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200402001 200403024	831.00-00
Section 851	Definition of Regulated Investment Company 200401012 200406005	851.00-00
	• Diversification Requirement 200403025	851.03-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00
	• Taxable Income of a Regulated Investment Company 200414043	852.10-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200401012 200406005	855.00-00

Section 856	Definition of Real Estate Investment Trust 200403023 200405007	856.00-00
	• Rents From Real Property 200410010 200414025	856.04-00
	• Closely Held Determination 200403027	856.06-00
	• Treatment of Wholly Owned Subsidiaries 200403005	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	• Requirements to be Taxed as a REIT 200403030	857.01-00
Section 860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	860E.00-00
	• Excess Inclusions	860E.01-00
	• <i>Generally</i> 200404034	<i>860E.01-01</i>
Section 861	Income From Sources Within the U.S.	861.00-00
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 200406032	<i>861.09-06</i>
Section 863	Items Not Specified in Sections 861 or 862 200403033	863.00-00
Section 877	Expatriation to Avoid Tax 200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200415005	877.00-00
	• Principal Purpose--the Avoidance of Tax 200403047 200406012	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200403035	877.08-00
Section 884	Branch Tax	884.00-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• <i>Liquidation of a Foreign Corporation</i> 200404042	<i>884.08-20</i>
Section 897	Disposition of Investment in United States Real Property	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200409013	897.05-00
Section 927	Other Definitions and Special Rules	927.00-00
	• Definition of Export Property 200406015	927.01-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200409035	953.06-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	• U.S. Property Defined 200411016	956.03-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss 200409003 200414010	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Single Transaction Transferring Entire Interest; Exception to Term Interest Rule</i> 200411022 200411023	1001.02-05
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Exchanges Not Solely In Kind 200404044	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200403048 200411028	1032.00-00
Section 1033	Involuntary Conversion 200411001	1033.00-00
	• Definition of Involuntary Conversion Events 200408027	1033.02-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 200408015	1041.00-00
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200415009	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200403051	1222.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200404026 200404027 200404028 200404038 200404039 200404040 200404041 200406025	1295.02-02
Section 1361	Definitions 200404037 200411015	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200404031	1361.01-00
	• <i>More than One Class of Stock</i> 200407006 200407006	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200401009 200402009 200402019 200403031 200404045	1361.03-02
	• <i>Electing Small Business Trusts</i> 200401011	1361.03-03
	• Qualified Subchapter S Subsidiary 200403036 200404008	1361.05-00
Section 1362	Election by Small Business Corporation 200407011 200407011 200407012 200407012 200408011 200414040 200414041	1362.00-00
	• Eligible v. Ineligible	1362.01-00

	• <i>Late Elections</i>	1362.01-03
	200403020 200403079 200404023 200404033 200404046 200404047 200406029 200406030 200407004 200407004 200408013 200408016 200408020 200409006 200409017 200409032 200411026 200411027 200411040 200414009 200414014 200414017 200414020 200414024 200414026 200414029 200414033 200414042 200414044	
	• Termination of Election	1362.02-00
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	200401009 200402009 200402019	
	• <i>Passive Investment Income</i>	1362.02-03
	200402021 200403078 200403083 200404019 200408017 200409011 200411011 200413008 200413008 200413008 200413009 200413009 200413009 200414038	
	• Inadvertent Terminations	1362.04-00
	200402021 200403081 200404045 200406016 200408011 200408021 200409012 200409023 200414004 200414012	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200402003	
Section 1368	Distributions	1368.00-00
	200401009 200402009 200402019	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200411015	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
	200403078	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200404003 200414019	
Section 1402	Definitions	1402.00-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	200404048	
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• <i>Retirement Payments to Retired Partners</i>	1402.06-01
	200403056	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	• Loss Disallowance Rule	1502.20-00
	200409015 200409030	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	200401013 200402013 200403017 200403018 200403039 200403074	
	• Filing Requirements	1502.75-00
	200401008 200411005	
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss	1503.04-00
	• <i>Dual Resident Corporation</i>	1503.04-04
	200408001 200408026 200409036 200409037 200414030	
Section 2001	Imposition and Rate of Tax	2001.00-00
	200411024	

Section 2032	Alternate Valuation 200406039	2032.00-00
Section 2033A	Family-Owned Business Deduction	2033A.00-00
	• Qualified Family-Owned Business Interest 200410002	2033A.05-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200404009 200406041 200406042 200406043 200410014	2036.00-00
	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200404004	2036.07-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200406041 200406042 200406043 200410014	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200406040 200406041 200406042 200406043 200406044 200407018 200407018 200410014 200410015	2041.00-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200404013	2042.00-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200413011 200413011 200413011	2044.01-01
	• Property Treated as Passing From Decedent 200403093	2044.02-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	• Transfers Not Exclusively for Charitable Purposes 200402012	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 200414011	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	• Qualified Terminable Interest Property 200403093 200406004 200407016 200407016	2056.07-00
	• <i>Effective Election</i> 200410011 200411038	2056.07-01
	• <i>Qualifying Interest</i> 200413011 200413011 200413011	2056.07-03
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010	2501.00-00

Section 2511	Transfers in General (Gift v. Not a Gift) 200401009 200402009 200402019	2511.00-00
Section 2512	Valuation of Gifts • Transfers for Insufficient Consideration 200401009 200402009 200402019	2512.00-00 2512.13-00
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200408014 200409004 200409026	2513.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	2514.00-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200408015	2516.00-00
Section 2518	Disclaimers • Requirements for a Qualified Disclaimer 200406038	2518.00-00 2518.01-00
Section 2519	Disposition of Certain Life Estates 200403093 200407016 200407016 200413011 200413011 200413011	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 200404009	2522.00-00
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed) 200403094 • Election With Respect to Life Estate for Donee Spouse • <i>Qualified Terminable Interest Property</i> 200406004 • <i>Treatment of Interest Retained by Donor Spouse</i> 200413011 200413011 200413011	2523.00-00 2523.06-00 2523.06-01 2523.06-03
Section 2601	Tax On Generation Skipping Transfers 200402020 200404005 200404006 200404007 200404012 200404013 200404014 200404017 200404018 200404020 200404021 200404022 200409003 200410008 200411024 200414010 • Exceptions • <i>Irrevocable Trusts</i> 200401009 200402009 200402019 200406040 200406041 200406042 200406043 200406044 200410014 200410015	2601.00-00 2601.03-00 2601.03-01
Section 2631	GST Exemption • Allocations Irrevocable 200401010 200403077	2631.00-00 2631.01-00
Section 2632	Special Rules for Allocation of GST Exemption • Time and Manner of Allocation 200401010 200402018 200403072 200403077 200406033 200409026	2632.00-00 2632.01-00
Section 2642	Inclusion Ratio 200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 200408005 200408014 200408025 200409002 200409028 200410006 200411009 200414002 200415002 • Inclusion Ratio Defined 200409004 200411006	2642.00-00 2642.01-00

Section 2652	Other Definitions	2652.00-00
	• Transferor Defined 200403093 200407016 200407016 200408014	2652.01-00
	• <i>Special Election for QTIP</i> 200404011 200411004	2652.01-02
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	200407006 200407006	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200406045	
	• Valuation of Retained Interests 200408015	2702.01-00
Section 2703	Certain Rights and Restrictions Disregarded	2703.00-00
	200407006 200407006	
Section 2704	Treatment of Lapsing Rights and Restrictions	2704.00-00
	200407006 200407006	
Section 3121	Definitions	3121.00-00
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200407014 200407014	3121.04-01
	• Employer v. Not an Employer 200415008	3121.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>Past Audit</i> 200402005	3121.10-03
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200410005	3121.15-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	200403001	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	200404001	
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable)	4371.00-00
	200403075 200409022	
	• Reinsurance 200410012	4371.03-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	200408033 200408034 200408035	
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	200403051 200408031	
	• Definition of Self-Dealing 200408033 200408034 200408035	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	• Initial 15% Tax on Undistributed Income 200415010	4942.01-00
	• Definitions of Principal Terms	4942.03-00

	• <i>Qualifying Distribution</i>	4942.03-05
	200408033 200408034 200408035 200411050 200415010	
	• <i>Set-Asides</i>	4942.03-07
	200411049 200411050	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	• Definition of Excess Business Holdings	4943.03-00
	200408033 200408034 200408035	
	• Other Definitions and Rules	4943.04-00
	• <i>Business Enterprise</i>	4943.04-03
	200407024 200407024	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	200408033 200408034 200408035 200415010	
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200409040 200415010	
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Individuals</i>	4945.04-04
	200408033 200408034 200408035	
	• <i>Grants to Organizations</i>	4945.04-05
	200408033 200408034 200408035	
Section 4946	Definitions and Special Rules	4946.00-00
	200408031 200415010	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts	4947.02-00
	200408031	
Section 4958	Excess Benefit Transaction	4958.00-00
	200413014 200413014 200413014	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	200401018 200406047	
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions	4972.02-00
	200403096 200404050	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i>	4975.04-02
	200408032	
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	200413013 200413013 200413013	
Section 4979	Tax on Certain Excess Contributions	4979.00-00
	200403096 200404050	
Section 6041	Information at Source	6041.00-00
	200409033	
Section 6229	Period of Limitations for Making Assessments	6229.00-00
	200414045	
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred)	6501.00-00
	200414045	

Section 6621	Determination of Rate of Interest; Compounding of Interest	6621.00-00
	• Overpayment and Underpayment Rates 200407015 200407015 200411003	6621.01-00
Section 6700	Promoting Abusive Tax Shelters	6700.00-00
	200402008	
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Computation of Required Payment 200411043	7519.01-00
	• Timely Payments 200411043	7519.02-00
	• Refund of Required Payments 200411043	7519.03-00
Section 7701	Definitions	7701.00-00
	200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035	
	• Partnerships v. Associations 200413002 200413002 200413002	7701.02-00
	• Association v. Trust	7701.03-00
	• <i>Liquidating Trusts</i> 200407002 200407002	7701.03-06
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	• Qualifying Income 200411018	7704.03-00
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	200401010 200401012 200402002 200402015 200403002 200403003 200403004 200403005 200403036 200403052 200403053 200403054 200403072 200403077 200403080 200403092 200404008 200404011 200404031 200404036 200406001 200406005 200406028 200406033 200407003 200407003 200407005 200407005 200408003 200408005 200408014 200408025 200409002 200409004 200409012 200409014 200409016 200409026 200410006 200410011 200411004 200411006 200411009 200411038 200413002 200413002 200413002 200413003 200413003 200413003 200413006 200413006 200413006 200414002 200414005 200414006 200414008 200414049	
	• Section 146; Volume Cap 200401001 200411041	9100.03-00
	• Section 168; MACRS 200404032 200409031	9100.04-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200402006 200403040	9100.06-00
	• Section 442; Accounting Periods 200403061 200403082 200405008 200406022 200406023	9100.09-00
	• Extension of Time For Filing Return 200402018	9100.19-00
	• Section 1502; Election to File Consolidated Return 200401008 200411005	9100.20-00

	• Other	9100.22-00
	200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200415002	
	• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
	200409015 200409030	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 200408022 200408023 200409013 200409029 200411029 200411030 200411039 200414003 200414014 200414028 200414035	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Germany</i>	<i>9114.03-13</i>
	200406007	
	• <i>Ireland</i>	<i>9114.03-19</i>
	200403075 200404029 200404030 200409022	
	• <i>Luxembourg</i>	<i>9114.03-24</i>
	200409025	
Section 9999	Miscellaneous Issues	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200402007	
	• Not Able to Identify Under Present List	9999.98-00
	200404049 200407019 200407019 200412003 200412004 200412005 200412006 200412007 200412008 200412009 200415007	