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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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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 200430017 200430017 200430018 200430018 200434003 200434014 200434015 200416010 200422038 200426014 200426014 200426014 200426014 200427017 200430017 200430018 200431003 200431009 200434003 200434014 200434015 200437007	29.00-00
Section 35	Overpayments of Tax 200432012	35.00-00
Section 41	Credit for Increasing Research Activities • Alternative Incremental Credit 200403043 200404016 200408012 200408019 200409005 200411007 200425040 200425040 200425040	41.00-00 41.01-00
Section 42	Low-Income Housing Credit • Eligible Basis • <i>Waiver for Certain Federally-Assisted Existing Buildings</i> 200423020 • Qualified Low-Income Housing Project • <i>Date for Meeting Requirements</i> 200419029 200425045 200425045 200425045 • Definitions and Special Rules • <i>Federally-Subsidized Buildings</i> 200431010 • Secretary's Authority to Provide Regulations • <i>Correction of Administrative Errors and Omissions</i> 200419016	42.00-00 42.04-00 42.04-07 42.07-00 42.07-03 42.09-00 42.09-01 42.14-00 42.14-01
Section 43	Enhanced Oil Recovery Credit 200427012 • Expenditures to Provide Access to Disabled Individuals 200411042	43.00-00 44.60-00
Section 47	Rehabilitation Credit 200426018 200426018 200426018	47.00-00
Section 61	Gross Income v. Not Gross Income 200403046 200409033 200411001 200411028 200420017 200435006 200435007 200420017 200435006 200435006 200435006 200435007 200435007 200435007 200437012 • Return of Capital v. Income • <i>Court Awards, Settlements, etc.</i> 200427023 • Compensation for Services • <i>Discharge of Indebtedness</i> 200402004 • Damages, Court Awards, Settlements 200427009	61.00-00 61.02-00 61.02-06 61.09-00 61.09-18 61.28-00

	• <i>Return of Capital--Basis</i> 200427023	61.28-03
	• <i>Assignments</i> 200427009	61.30-00
	• <i>Governmental Benefits and Subsidies</i> 200431012	61.40-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• <i>Trade and Business Deductions of Employees</i> 200417022	62.02-00
	• <i>Reimbursements</i> 200417022	62.02-02
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200432021 200432023 200432024	72.00-00
	• <i>Investment in Contract</i> 200419036 200419037	72.02-00
	• <i>Amounts Not Receivable as Annuities</i> 200419036 200419037	72.07-00
	• <i>On or After Starting Date</i> 200419036 200419037	72.07-01
	• <i>Before Starting Date</i> 200419036 200419037	72.07-02
	• <i>Lump Sum</i> 200419036 200419037	72.07-03
	• <i>Allocation of Amounts</i> 200419036 200419037	72.07-04
	• <i>Investment In Contract</i> 200419036 200419037	72.07-05
	• <i>Tax on Early Distributions from Qualified Retirement Plans</i> 200410023 200426027 200426027 200426027	72.20-00
	• <i>Age 59 1/2</i> 200410023	72.20-01
	• <i>Substantially Equal Payments</i> 200437038	72.20-04
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• <i>When Includible in Gross Income</i> 200434008 200434008	83.01-00
	• <i>Special Rules</i>	83.03-00
	• <i>Transferability of Property</i> 200414007	83.03-02
	• <i>Certain Exchanges</i> 200418017	83.07-00
	• <i>Deduction by Employer</i> 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 200433002 200437028	104.02-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	• Exclusion From Gross Income	108.01-00
	• <i>Insolvent Taxpayer</i> 200436002 200436002 200436002	108.01-02
Section 115	Income of States, Municipalities, etc. 200403026 200406024 200428015 200428021 200430008 200430008 200416005 200418018 200418044 200426010 200426010 200426010 200426017 200426017 200426017 200427016 200428015 200428021 200430008	115.00-00
Section 117	Qualified Scholarships 200414039 200430024 200430024 200430024	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 200419004 200434019 200434019	118.01-02
	• Contributions in Aid of Construction 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027 200419004	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 132	Certain Fringe Benefits	132.00-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 200437030	132.04-01
Section 141	Private Activity Bond; Qualified Bond 200403055	141.00-00
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200406028 200422046 200437010	146.07-00
Section 148	Arbitrage 200413012 200413012 200413012 200428022 200428022	148.00-00

	• Defined	148.01-00
	• <i>Reasonable Expectations - Artifice or Device</i> 200424003	148.01-03
	• Higher Yielding Investment 200403095	148.02-00
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• Treatment of Hedge Bonds 200422004	149.06-00
Section 150	Definitions and Special Rules 200424003 200431001	150.00-00
	• General Rules 200404024	150.01-00
	• Qualified Scholarship Funding Bond 200434028	150.04-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200405005	162.00-00
	• Million Dollar Cap - Executive Employee Compensation 200406013 200406026 200419013	162.36-00
	• <i>Outside Directors</i> 200423012	162.36-05
Section 165	Deductions For Losses 200406046	165.00-00
	• Wagering Losses 200417004	165.08-00
Section 166	Bad Debts 200406046	166.00-00
Section 167	Depreciation 200429001	167.00-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200418001	167.22-01
Section 168	Modified Accelerated Cost Recovery System 200411041	168.00-00
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 200434007 200418001 200434007	168.24-01
Section 170	Charitable, Etc. Contributions and Gifts 200402003 200404009 200435001 200435001 200435001 200435001	170.00-00
	• Qualified Conservation Contribution 200403044 200418005	170.14-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Computing Net Operating Loss 200432014	172.02-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 200416002 200429001	197.00-00

Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00
	200406021 200434004 200434004 200436010 200436010 200436010	
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i>	263.02-01
	200428010 200428011 200428012 200428010 200428011 200428012	
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Activities Subject to Capitalization	263A.01-00
	• <i>Production Activities</i> 200437031	263A.01-01
	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 200437035	263A.03-02
	• Allocation Methods 200437034	263A.04-00
	• <i>Burden Rates</i> 200437035	263A.04-03
	• Change in Method of Accounting under Section 263A 200430044	263A.07-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)	265.00-00
	• Pro Rata Allocation of Interest Expense of Financial Institutions to Tax-Exempt Interest 200428027 200434021 200428027	265.08-00
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)	274.00-00
	• Traveling 200417022	274.03-00
	• Substantiation 200417022 200433010	274.08-00
	• Business Meals 200417022	274.12-00
Section 280G	Golden Parachute Payments	280G.00-00
	200415003	
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 200422013	280G.01-01
	• <i>Base Amount</i> 200430019 200430019 200430019	280G.01-03
Section 291	Special Rules Relating to Corporate Preference Items	291.00-00
	• Reduction in Certain Preference Items	291.01-00
	• <i>Certain Financial Institutions Preference Items</i> 200428027 200434021 200428027	291.01-01
	• Definition	291.03-00

	• <i>Financial Institution Preference Item</i> 200428027 200434021 200428027	291.03-01
Section 301	Distributions of Property 200401009 200402009 200402019 200415004 200427019	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
	• Deemed Distributions 200428023 200428024 200428023 200428024	305.13-00
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
	• With Respect to its Stock 200422003	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 200422003	312.00-00
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
	• Transitional Loss Limitation 200430003 200430003 200430003	337.15-00
	• Loss Disallowance 200409015 200409030 200430001 200430001 200427019 200430001	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200422003	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200402006 200403040 200428026 200428029 200428026 200428029	338.01-02

	• Qualified Stock Purchase 200414001 200427011	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007 200427011	338.80-00
Section 351	Transfer to Corporation Controlled by Transferor 200420019 200420020 200418032 200420019 200420020 200433007	351.00-00
	• Year of Transfer 200423024 200423025	351.08-00
	• 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 200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200419020 200419030 200420015 200420020 200434010 200435002 200435003 200415001 200417015 200417016 200417017 200417018 200417019 200417020 200420015 200420020 200422020 200422041 200432004 200434010 200435002 200435002 200435002 200435003 200435003 200435003	355.00-00
	• Spin-Off 200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037 200420019 200420022 200420024 200425041 200425041 200435005 200420019 200420022 200420024 200422003 200422018 200422037 200422040 200425041 200432017 200433007 200435005 200435005 200435005	355.01-00
	• <i>Split-Off</i> 200403019 200403048 200406008 200406009 200406010 200406011 200406014 200407013 200407013 200409024 200409027 200410001 200410009 200410013 200411035 200411036 200411037 200414031 200420001 200420003 200420004 200420005 200420006 200420020 200425033 200425033 200417006 200417007 200417015 200417016 200417017 200417018 200417019 200417020 200420001 200420003 200420004 200420005 200420006 200420020 200425033 200437029	355.01-01
	• <i>Split-Up</i> 200410003 200414023	355.01-02
	• Active Business 200409008 200419030	355.03-00
	• Business Purpose 200405009 200411014	355.04-00
	• Control	355.05-00
	• <i>Distribution of Control</i> 200403041	355.05-01
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 200415004	356.00-00
	• Distribution of Non-Qualified Preferred Stock 200411025	356.04-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 200422003	357.00-00

	• Liabilities in Excess of Basis 200414046	357.02-00
Section 358	Basis to Distributees 200422003	358.00-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 200422003	361.00-00
Section 362	Basis to Corporations 200422003	362.00-00
Section 367	Foreign Corporations 200427015	367.00-00
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	• <i>Distribution Described in Section 355</i> 200411014	367.40-01
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	• Statutory Merger or Consolidation (Type "A") 200411019 200425033 200425033 200425033	368.01-00
	• Assets for Control of Transferee (Type "D") 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 200419020 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200425041 200425041 200430025 200430025 200435002 200417006 200417007 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200422018 200425041 200430025 200432004 200432017 200433007 200435002 200435002 200435002 200437029	368.04-00
	• Recapitalization (Type "E") 200403019 200411033	368.05-00
	• Change in Identity, etc. (Type "F") 200422047	368.06-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting	381.04-00
	• <i>Change With Consent of Commissioner</i> 200422001	381.04-03
	• Successor Insurance Company	381.21-00
	• <i>Successor Casualty Ins. Co.</i> 200418009	381.21-02
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200406027	382.00-00
	• Operating Rules	382.12-00
	• <i>Fluctuation in Value</i> 200411012	382.12-06
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness 200418008	385.00-00
	• Debt v. Equity 200419001	385.01-00

Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200403097 200411051 200420030 200420030 200433019	
	• Impossibility of Diversion	401.01-00
	200432027 200432027	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	200418051 200426027 200426027 200426027	
	• 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
	200432028 200432029	
	• <i>In General</i>	401.06-01
	200410019 200410020 200410021	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	200410019 200410020 200410021 200432028 200432029 200436017 200436017 200436017	
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• <i>Exceptions to General Rule</i>	401.10-03
	200426027 200426027 200426027	
	• Union-negotiated Multiemployer Pension Plans	401.28-00
	200430034 200430034 200430034	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	200426022 200426022 200426022 200429017	
	• Exempt Trust	402.01-00
	• <i>Capital Gain Treatment of Certain Distributions</i>	402.01-01
	200410023	
	• Non-Exempt Trust	402.02-00
	200434008 200434008	
	• Foreign Situs Trust	402.03-00
	200430040 200430040 200418048 200418051 200430040 200433020	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200410023 200434022 200434022	
	• Rollover Contributions	402.08-00
	200418045 200423036 200426022 200426022 200426022 200429017 200431022 200432025 200436017 200436017 200436017	
	• <i>Rollover Lump Sums</i>	402.08-01
	200420036 200420036	
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
	200435016 200432018 200435016 200435016 200435016 200436015 200436015 200436015	

	• Stock Bonus and Profit-Sharing Trusts	404.02-00
	200401021 200403096 200404050 200434008 200434008	
	• Year of Deduction	404.11-00
	200424004	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	200422056	
Section 408	Individual Retirement Accounts	408.00-00
	200406053 200412001 200414047 200426023 200426023 200426023 200429014 200437037	
	• 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 200419031 200419032 200420034 200420035 200420037 200425049 200425049 200430031 200430031 200430032 200430032 200430033 200430033 200430035 200430035 200430036 200430036 200430037 200430037 200430038 200430038 200430039 200430039 200430041 200430041 200430042 200430042 200434025 200434027 200435017 200415011 200416011 200417033 200417034 200418052 200420034 200420035 200420037 200421003 200421006 200421007 200421008 200421009 200422053 200422054 200422057 200422058 200423030 200423031 200423032 200423033 200423035 200423037 200423038 200423039 200423042 200425049 200426020 200426020 200426020 200426021 200426021 200426021 200426024 200426024 200426024 200426025 200426025 200426025 200426026 200426026 200426026 200427027 200427028 200427029 200429012 200429015 200430031 200430032 200430033 200430035 200430036 200430037 200430038 200430039 200430041 200430042 200431019 200431021 200432022 200432031 200433018 200433022 200433023 200433024 200433026 200433027 200433029 200433030 200434021 200434025 200434027 200436012 200436012 200436012 200436014 200436014 200436014 200436017 200436017 200436017 200436018 200436018 200436018 200436020 200436020 200436020 200436021 200436021 200436021	
Section 408A	Roth IRA	408A.00-00
	200431016	
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
	200418051	
	• Minimum Funding Waiver	412.06-00
	200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030 200411045 200419034 200434023 200434024 200418049 200422059 200432019 200434023 200434024 200437039	
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 200420033 200418050 200420033 200421005 200423034 200427030 200433025	

	• Governmental Plan 200404059 200405015 200423041	414.07-00
	• Church Plan 200401022 200433021 200436013 200436013 200436013	414.08-00
	• Certain Employee Contributions 200402027 200404052 200407022 200407022 200410025 200410026 200411046 200419033 200423040	414.09-00
	• Separate Lines of Business and Operating Units 200421004	414.18-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200410022 200410024 200411048	415.00-00
	• Limitation for Defined Benefit Plans 200430034 200430034 200430034	415.01-00
	• 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 200436016 200436016 200436016	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 423	Employee Stock Purchase Plans 200418020	423.00-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 200425042 200425042 200430007 200430007 200422042 200425042 200430007	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Clearly v. Not Clearly Reflecting Income 200415009 200423014	446.01-00
	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• <i>Cash</i> 200422001 200423014	446.03-01
	• <i>Accrual</i> 200423014	446.03-02
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• <i>Required by Commissioner</i> 200423014	446.04-02
	• <i>Consent Needed</i> 200424004	446.04-03
	• <i>Consent Implied</i> 200424004	446.04-04
	• Method of Accounting; Change of Method; Cash to Accrual (Overall) 200423014	446.12-00

	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200423014	446.14-00
	• 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
	• Constructive Receipt 200434008 200434008	451.14-00
	• <i>Compensation</i> 200419006	451.14-04
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• Disposition of Obligations 200423028	453.05-00
	• 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 455	Prepaid Subscription Income 200423016	455.00-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200411051 200418010 200426011 200426011 200426011	457.00-00
	• Definitions	457.08-00
	• <i>Eligible Employer</i> 200430013 200430013 200430013	457.08-01
	• 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> 200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200406034 200406035 200406036 200406037 200407017 200407017 200426019 200426019 200426019 200427021	468A.04-02
	• <i>Qualifying Percent</i> 200432011	468A.04-06

Section 468B	Special Rules For Designated Settlement Funds 200435007 200435007 200435007 200435007	468B.00-00
	• In General 200413001 200413001 200413001	468B.01-00
	• Clarification Of Taxation of Certain Funds 200411017 200411020 200414016	468B.07-00
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined 200404036 200406001	469.03-00
	• <i>Definition of Activity</i> 200409016	469.03-03
Section 471	General Rule for Inventories	471.00-00
	• Need for Inventories 200423014	471.01-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Securities Traders 200423015 200429011	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 200423014	481.00-00
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Applicability to Nonrecognition Transactions 200408030	482.06-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200411044 200413014 200413014 200413014 200425027 200425027 200417035 200420031 200425027 200429013	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest 200431023	501.03-00
	• <i>Foundations</i> 200413015 200413015 200413015	501.03-02
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200404057	501.03-10
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200404057 200418047 200436022 200436022 200436022	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200408033 200408034 200408035	501.03-15
	• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 200434028	501.03-22
	• <i>Organizational and Operational Tests</i> 200404057	501.03-30
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200431023	501.04-00
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200405016 200425052 200425052 200425052	501.06-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200413013 200413013 200413013	501.09-00

	• <i>Inurement</i> 200431020	501.09-03
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i> 200404058	501.12-03
Section 507	Termination of Private Foundation Status 200403051 200421010	507.00-00
	• Termination Under Section 507(a)(1) 200415010 200416012 200416013	507.01-00
	• Termination Under Section 507(b)(1)(A) 200415010 200433031	507.03-00
Section 509	Private Foundation Defined 200413014 200413014 200413014 200417035 200429013	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 200421010 200437036	509.02-02
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200427031 200431023	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200434028 200427031	512.01-00
	• Partnerships 200436022 200436022 200436022	512.02-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200427031	512.09-03
	• Modifications 200436022 200436022 200436022	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015 200425052 200425052 200425052 200431018 200437036	513.00-00
	• Sales and Service to Public 200425050 200425050 200425050	513.04-00
Section 514	Unrelated Debt-Financed Income	514.00-00
	• Definitions--Debt-Financed Property 200432026	514.06-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Regulated Investment Companies 200422052	561.05-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends	562.03-00
	• <i>Class of Stock</i> 200422052	562.03-02

Section 584	Common Trust Funds 200432005 200432006 200432007 200432008 200432009 200433011	584.00-00
Section 642	Special Rules for Credits and Deductions 200404009	642.00-00
	• Charitable Deduction 200418040	642.03-00
Section 643	Definitions Applicable to Subparts A, B, C, and D 200432005 200432006 200432007 200432008 200432009 200433011	643.00-00
	• Multiple Trusts 200428017 200428017	643.06-00
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 200420011 200434012 200418003 200418028 200420011 200434012	671.00-00
	• Persons Treated as Grantors 200434008 200434008	671.02-00
Section 675	Administrative Powers	675.00-00
	• General Powers of Administration 200434012 200434012	675.04-00
Section 677	Income for Benefit of Grantor 200434008 200434008	677.00-00
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 704	Partner's Distributive Share 200436011 200436011 200436011	704.00-00
Section 707	Transactions Between Partner and Partnership 200436011 200436011 200436011	707.00-00
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
	• Sharing Non-recourse Liabilities 200436011 200436011 200436011	752.07-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200418039	754.00-00

	• Timeliness of Election 200425035 200425035 200425035 200431011	754.02-00
Section 806	Small Life Insurance Company Deduction 200420002 200420002	806.00-00
Section 807	Rules for Certain Reserves	807.00-00
	• Method of Computing Reserves for Purposes of Computing Income 200435015 200435015 200435015 200435015	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 200416009	807.03-04
	• Adjustments for Change in Computing Reserves 200435015 200435015 200435015 200435015	807.05-00
Section 811	Accounting Provisions	811.00-00
	• Double Counting 200435015 200435015 200435015 200435015	811.04-00
Section 816	Life Insurance Company Defined	816.00-00
	• Life Insurance Reserves 200427024	816.02-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200402001 200403024	831.00-00
Section 832	Insurance Company Taxable Income 200416006	832.00-00
Section 833	Treatment of Blue Cross Blue Shield Organizations	833.00-00
	• Special Deduction	833.02-00
	• <i>Adjusted Surplus</i> 200418009	833.02-03
Section 851	Definition of Regulated Investment Company 200401012 200406005 200422052	851.00-00
	• Diversification Requirement 200403025	851.03-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00
	• Investment Company Taxable Income 200422052	852.01-00
	• 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 200428006 200428006 200433003 200433005	856.00-00
	• Investment Requirements 200433008	856.02-00
	• Rents From Real Property 200410010 200414025 200428019 200428019	856.04-00
	• Closely Held Determination 200403027	856.06-00

	• Treatment of Wholly Owned Subsidiaries 200403005 200422021 200429002 200429005	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 860D	REMIC Defined	860D.00-00
	• Election 200418038 200433016	860D.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 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens 200426001 200426001 200426001	871.02-00
Section 877	Expatriation to Avoid Tax 200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200419018 200419019 200428018 200415005 200418037 200422048 200422049 200426009 200426009 200426009 200428018	877.00-00
	• Principal Purpose--the Avoidance of Tax 200403047 200406012 200434011 200422022 200426016 200426016 200426016 200433013 200434011	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200403035	877.08-00
Section 884	Branch Tax 200428016 200428016	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 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election	911.11-00
	• <i>Reelection</i> 200416007	<i>911.11-03</i>
Section 925	Transfer Pricing Rules	925.00-00
	• Computation of Transfer Pricing	925.01-00

	• <i>Election of Grouping</i> 200430029 200430029 200430029	925.01-01
Section 927	Other Definitions and Special Rules	927.00-00
	• Definition of Export Property 200406015	927.01-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 200437033	951.00-00
Section 952	Subpart F Income Defined	952.00-00
	• Earnings and Profits Limitations	952.05-00
	• <i>Use of Prior Year Deficits After the Tax Reform Act of 1986</i> 200419014	952.05-02
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 200420011 200417001 200417002 200417003 200417014 200418003 200418032 200420011 200423006 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200432003 200432005 200432006 200432007 200432008 200432009 200433009 200433011 200433014 200437012	1001.00-00
	• Amount Realized 200437011	1001.02-00
	• <i>Single Transaction Transferring Entire Interest; Exception to Term Interest Rule</i> 200411022 200411023	1001.02-05
	• <i>Property Differing Materially</i> 200428017 200428017	1001.02-07
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	• Transfer in Trust After December 31, 1920 200428017 200428017	1015.03-00
Section 1016	Adjustment v. No Adjustment to Basis 200427023	1016.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Like Kind Property 200424001	1031.02-00
	• Deferred Exchanges 200428020 200428020	1031.05-00
	• Exchanges Not Solely In Kind 200404044	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200403048 200411028 200430026 200430026 200430026	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 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	• Requirements	1042.02-00
	• <i>Written Statement</i> 200423018	1042.02-03
Section 1060	Special Allocation Rules for Certain Asset Acquisitions	1060.00-00
	• General Rule/Residual Method	1060.01-00
	• <i>Class IV Assets</i> 200424002	1060.01-04
Section 1221	Capital Asset v. Not a Capital Asset 200427025	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 200427025	1222.00-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 200427025	1231.00-00
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 200420023 200420025 200420023 200420025	1295.02-02
Section 1361	Definitions 200404037 200411015 200417014	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200404031 200434006 200434006	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 200428004 200428004 200433012	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 200434002 200427020 200434002	1362.00-00

	• Eligible v. Ineligible	1362.01-00
	200420027 200428001 200428028 200434016 200420027 200423002 200423005 200428001 200428028 200434016 200437008	
	• <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 200419015 200419023 200420009 200420013 200420014 200420016 200425030 200425030 200425031 200425031 200425032 200425032 200425044 200425044 200430005 200430005 200430020 200430020 200434013 200435004 200416004 200417021 200417024 200417026 200417027 200417028 200417031 200418006 200418007 200418023 200418027 200418030 200418034 200420009 200420013 200420014 200420016 200422014 200422016 200422017 200422019 200422025 200422039 200423013 200423022 200425030 200425031 200425032 200425044 200426002 200426002 200426002 200427022 200430005 200430020 200431004 200431008 200433001 200433015 200434013 200435004 200435004 200435004 200437009	
	• 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 200419024 200419025 200425036 200425036 200425037 200425037 200425039 200425039 200422015 200425036 200425037 200425039	
	• Inadvertent Terminations	1362.04-00
	200402021 200403081 200404045 200406016 200408011 200408021 200409012 200409023 200414004 200414012 200430022 200430022 200430023 200430023 200434002 200422012 200423017 200423021 200427003 200427005 200430022 200430023 200433017 200434002	
Section 1363	Effect of Election on Corporation	1363.00-00
	• Recapture of LIFO Benefits	1363.04-00
	200430025 200430025 200430025	
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 200430028 200430028 200430028	
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> 200403056	1402.06-01
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200423027 200431014	1502.00-00
	• <i>Intercompany Transactions</i> 200427019	1502.13-00
	• <i>Loss Disallowance Rule</i> 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021	1502.20-00
	• <i>Consolidated Net Operating Loss Deduction</i> 200401013 200402013 200403017 200403018 200403039 200403074 200417029	1502.21-00
	• <i>Investment Adjustment</i> 200432002	1502.32-00
	• <i>Filing Requirements</i> 200401008 200411005 200420026 200425038 200425038 200435014 200418033 200418041 200420026 200425038 200429010 200431002 200435014 200435014 200435014	1502.75-00
	• <i>When Group Remains in Existence</i> 200420018 200420018	1502.75-10
Section 1503	Computation and Payment of Taxes	1503.00-00
	• <i>Dual Consolidated Loss</i> 200428007 200423007 200428007	1503.04-00
	• <i>Dual Resident Corporation</i> 200408001 200408026 200409036 200409037 200414030 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200418043 200422024 200423003 200425028 200427004 200430004 200430015 200430016 200434009	1503.04-04
	• <i>Recapture</i> 200428007 200428007	1503.04-07
Section 1504	Definitions 200425001 200425001 200425001	1504.00-00
Section 2001	Imposition and Rate of Tax 200411024	2001.00-00
Section 2031	Definition 200418005	2031.00-00
Section 2032	Alternate Valuation 200406039	2032.00-00
	• <i>Exercise of Election</i> 200419005	2032.01-00
Section 2032A	Valuation of Farm Real Property 200422045	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 200426008 200426008 200426008	2033.00-00
Section 2033A	Family-Owned Business Deduction	2033A.00-00
	• <i>Qualified Family-Owned Business Interest</i> 200410002	2033A.05-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00

	• Inclusion of Gift Tax in Gross Estate 200432016	2035.02-00
	• Exception for Bona Fide Sale 200432015	2035.03-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200404009 200406041 200406042 200406043 200410014 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008	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 200419011 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008	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 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200427018	2041.00-00
	• General Power v. Not a General Power 200437011	2041.03-00
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) 200425027 200425027 200428013 200425027 200428013 200437032	2055.00-00
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200418002	2055.02-00
	• Transfers Not Exclusively for Charitable Purposes 200402012	2055.07-00
	• Disclaimers 200420007 200420007	2055.08-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Amendment of Nonqualifying Interests</i> 200430012 200430012 200430012	2055.12-08
	• <i>Reformations of Nonqualifying Interests</i> 200414011	2055.12-10

	• Transfers of Easements in Real Property 200418005	2055.14-00	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200417030 200422050	2056.00-00	
	• Terminable Interests 200430011 200430011 200430011	2056.01-00	
	• Qualified Terminable Interest Property 200403093 200406004 200407016 200407016 200430002 200430002 200430002	2056.07-00	
	• <i>Effective Election</i> 200410011 200411038 200436001 200436001 200436001	2056.07-01	
	• <i>Qualifying Interest</i> 200413011 200413011 200413011	2056.07-03	
Section 2057	Sales of Certain Employer Securities (Repealed 1989) 200422044 200425034 200430030 200430030 200430030	2057.00-00	R
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010 200420011 200417001 200417002 200417003 200417014 200418003 200420011 200423006 200433014	2501.00-00	
	• Gift v. Not a Gift 200428017 200428017 200437011	2501.01-00	
Section 2511	Transfers in General (Gift v. Not a Gift) 200401009 200402009 200402019 200420011 200420011	2511.00-00	
	• Gifts Indirectly Made 200437012	2511.04-00	
Section 2512	Valuation of Gifts	2512.00-00	
	• Transfers for Insufficient Consideration 200401009 200402009 200402019	2512.13-00	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200408014 200409004 200409026 200422051	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 200435006 200435006 200435006 200435006 200437032	2518.00-00	
	• Requirements for a Qualified Disclaimer 200406038	2518.01-00	
	• <i>Time Limit</i> 200435006 200435006 200435006 200435006	2518.01-01	
	• Undivided Portion of an Interest 200420007 200420007	2518.03-00	
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	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 200406004	2523.06-01
	• <i>Treatment of Interest Retained by Donor Spouse</i> 200413011 200413011 200413011	2523.06-03
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200402020 200404005 200404006 200404007 200404012 200404013 200404014 200404017 200404018 200404020 200404021 200404022 200409003 200410008 200411024 200414010 200420011 200420021 200430009 200430009 200430010 200430010 200417001 200417002 200417003 200418003 200420011 200420021 200423006 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200429006 200430009 200430010 200432003 200432005 200432006 200432007 200432008 200432009 200433009 200433011 200437003 200437004	
	• Effective Dates 200429004	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 200401009 200402009 200402019 200406040 200406041 200406042 200406043 200406044 200410014 200410015 200428017 200417014 200428017 200431006 200433014 200437003 200437004 200437012	2601.03-01
	• <i>Constructive Additions</i> 200437011	2601.03-08
	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200435008 200435009 200435010 200435011 200435012 200435008 200435008 200435008 200435009 200435009 200435009 200435010 200435010 200435010 200435011 200435011 200435011 200435012 200435012 200435012 200436003 200436003 200436003 200436004 200436004 200436004 200436005 200436005 200436005 200436006 200436006 200436006 200436007 200436007 200436007 200436008 200436008 200436008 200436009 200436009 200436009 200437013 200437014 200437015 200437016 200437017 200437018 200437019 200437020 200437021 200437022 200437023 200437024	2601.04-01
Section 2631	GST Exemption	2631.00-00
	• Allocations Irrevocable 200401010 200403077	2631.01-00
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	200426013 200426013 200426013	
	• Time and Manner of Allocation 200401010 200402018 200403072 200403077 200406033 200409026 200419011 200419021 200419026 200419027 200430014 200430014 200427006 200427007 200427008 200430014	2632.01-00
	• Allocation of Unused GST Exemption 200425029 200425029 200425029	2632.03-00

Section 2642	Inclusion Ratio	2642.00-00
	200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 200408005 200408014 200408025 200409002 200409028 200410006 200411009 200414002 200419011 200419022 200419028 200425002 200425002 200415002 200418021 200422051 200425002 200427010 200428002 200429004	
	• Inclusion Ratio Defined	2642.01-00
	200409004 200411006 200418019 200426003 200426003 200426003 200426004 200426004 200426004 200431005	
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	200403093 200407016 200407016 200408014 200420010 200420010	
	• <i>Special Election for QTIP</i>	2652.01-02
	200404011 200411004 200425029 200425029 200425029 200426013 200426013 200426013 200427006 200427007 200427008	
Section 2654	Special Rules	2654.00-00
	200426013 200426013 200426013	
	• Separate Shares	2654.03-00
	200425029 200425029 200425029	
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	2702.01-00
	200408015	
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 3102	Deduction of Tax From Wages; Liability for and Payment of Tax	3102.00-00
	200430024 200430024 200430024	
Section 3121	Definitions	3121.00-00
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	200418035	
	• Employees	3121.04-00
	• <i>Common Law Tests</i>	3121.04-01
	200407014 200407014	
	• <i>Insurance Salesmen</i>	3121.04-18
	200427001	
	• Employer v. Not an Employer	3121.05-00
	200415008	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>Past Audit</i>	3121.10-03
	200402005 200421001	

	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200410005	3121.15-00
Section 3306	Definitions	3306.00-00
	• Employment	3306.03-00
	• <i>Services for U.S. or an Instrumentality Excepted</i> 200428021 200428021	3306.03-01
Section 3402	Income Tax Collected at Source 200430024 200430024 200423028 200430024	3402.00-00
Section 3405	Special Rules for Pensions, Annuities, and Certain Other Deferred Income 200426027 200426027 200426027	3405.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200403001 200434020 200434020	4051.00-00
Section 4121	Imposition of Tax on Coal 200417005	4121.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200404001 200425047 200425047 200425048 200425048 200425047 200425048	4261.00-00
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200403075 200409022 200427013 200427014	4371.00-00
	• Reinsurance 200410012	4371.03-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200408033 200408034 200408035 200433031	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200403051 200408031 200425051 200425051 200423029 200425051	4941.00-00
	• Special Rules as to Liability 200420029 200420029	4941.03-00
	• Definition of Self-Dealing 200408033 200408034 200408035 200420029 200420029 200421010 200429016 200432026 200433028 200433031	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 200434026 200418046 200434026	4942.00-00
	• Initial 15% Tax on Undistributed Income 200415010	4942.01-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i> 200408033 200408034 200408035 200411050 200415010 200421010 200431018	4942.03-05
	• <i>Set-Asides</i> 200411049 200411050 200430043 200418053	4942.03-07
	• Operating Foundations	4942.05-00
	• <i>Functionally Related Business</i> 200434028	4942.05-02
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	• Definition of Excess Business Holdings 200408033 200408034 200408035	4943.03-00
	• Other Definitions and Rules	4943.04-00

	• <i>Business Enterprise</i> 200407024 200407024	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments 200408033 200408034 200408035 200415010 200433028	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 200409040 200420031 200420032 200415010 200420032	4945.00-00
	• Definition of Taxable Expenditure 200432026 200433031	4945.04-00
	• <i>Grants to Individuals</i> 200408033 200408034 200408035 200419035	4945.04-04
	• <i>Grants to Organizations</i> 200408033 200408034 200408035	4945.04-05
	• <i>Expenditure Responsibility</i> 200421010	4945.04-06
Section 4946	Definitions and Special Rules 200408031 200415010	4946.00-00
	• Disqualified Person 200423029	4946.01-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 200408031	4947.02-00
Section 4958	Excess Benefit Transaction 200413014 200413014 200413014 200435018 200435019 200435020 200435021 200435022 200421010 200431023	4958.00-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards 200401018 200406047 200422055	4971.00-00
	• Additional Tax 200422059	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions 200403096 200404050	4972.02-00
Section 4975	Tax on Prohibited Transactions	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200408032	4975.04-02
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 200413013 200413013 200413013	4976.00-00
	• Disqualified Benefits 200431020	4976.01-00
Section 4979	Tax on Certain Excess Contributions 200403096 200404050	4979.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200417012	4982.00-00
Section 6020	Returns Prepared for or Executed by Secretary 200421002	6020.00-00

	• Failure to File Return 200421002	6020.01-00
	• Return Prepared by IRS Personnel 200421002	6020.02-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	• Exempt v. Non Exempt From Filing 200436019 200436019 200436019	6033.01-00
Section 6038A	Information with Respect to Certain Foreign Corporations	6038A.00-00
	• Record Maintenance	6038A.04-00
	• <i>Monetary Penalty for Failure to Maintain Records</i> 200429007	6038A.04-03
Section 6041	Information at Source 200409033 200420028 200420028 200431012	6041.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	• Disclosure for Tax Administration Purpose 200423026 200437001	6103.11-00
Section 6201	Assessment Authority 200434001 200434001	6201.00-00
Section 6229	Period of Limitations for Making Assessments 200414045	6229.00-00
Section 6335	Sale of Seized Property 200429008	6335.00-00
Section 6401	Amounts Treated as Overpayments	6401.00-00
	• Assessment or Collection After Limitation Period 200421002	6401.01-00
Section 6402	Authority to Make Credits or Refunds	6402.00-00
	• Requirement That a Claim Be Filed	6402.04-00
	• <i>Form</i> 200429009	6402.04-03
Section 6404	Abatements 200421002	6404.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200414045	6501.00-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 200421002	6502.00-00
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 200402008	6700.00-00
Section 7453	Rules of Practice, Procedure, and Evidence	7453.00-00
	• Admission to Practice 200431013 200431015	7453.02-00
Section 7518	Tax Incentives Relating to Merchant Marine Capital Construction Costs 200425003 200425003 200425003	7518.00-00

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 7602	Examination of Books and Witnesses 200425046 200425046 200425046	7602.00-00
Section 7610	Fees and Costs for Witnesses 200417032	7610.00-00
Section 7701	Definitions	7701.00-00
	200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035 200420008 200425043 200425043 200428008 200428009 200420008 200422005 200422006 200422007 200422008 200422009 200422043 200423019 200423023 200425043 200426012 200426012 200426012 200428008 200428009 200437002 200437025 200437026 200437027	
	• Partnerships v. Associations 200413002 200413002 200413002 200419023 200425031 200425031 200434018 200417024 200425031 200434018	7701.02-00
	• Association v. Trust 200418028	7701.03-00
	• <i>Liquidating Trusts</i> 200407002 200407002	7701.03-06
	• Conduit Arrangements 200437033	7701.33-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	• Qualifying Income 200411018 200422023	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 200419002 200419005 200419011 200419021 200419022
 200419026 200419027 200419028 200420010 200425002 200425002 200425012
 200425012 200425029 200425029 200425042 200425042 200425043 200425043
 200428006 200428025 200430005 200430005 200430006 200430006 200430007
 200430007 200430011 200430011 200430014 200430014 200430027 200430027
 200434005 200434006 200434017 200434018 200416001 200416003 200416014
 200417008 200417009 200417010 200417011 200418004 200418019 200418021
 200418024 200418025 200418026 200418029 200418031 200418038 200418042
 200420010 200421004 200422021 200422027 200422028 200422029 200422030
 200422031 200422032 200422033 200422034 200422035 200422036 200422043
 200422044 200422046 200422050 200422051 200423004 200423008 200423009
 200423010 200423011 200423019 200423023 200425002 200425012 200425029
 200425042 200425043 200426003 200426003 200426003 200426004 200426004
 200426004 200426013 200426013 200426013 200426015 200426015 200426015
 200427006 200427007 200427008 200427010 200428002 200428006 200428010
 200428011 200428012 200428025 200429002 200429005 200429011 200429014
 200430005 200430006 200430007 200430011 200430014 200430027 200431005
 200431016 200431017 200432002 200432020 200432030 200433003 200433004
 200433005 200433008 200433016 200434005 200434006 200434017 200434018
 200436001 200436001 200436001 200436002 200436002 200436002 **200437006**
200437025 200437026

• Section 42; Low-Income Housing Credit 9100.01-00
 200419029 200425045 200425045 200428010 200428011 200428012 200425045
 200431010

• Section 146; Volume Cap 9100.03-00
 200401001 200411041 **200437010**

• Section 168; MACRS 9100.04-00
 200404032 200409031

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
 200402006 200403040 200428026 200428029 200428026 200428029

• Section 442; Accounting Periods 9100.09-00
 200403061 200403082 200405008 200406022 200406023 200419003 200419012
 200419017 200428005 200418022 200422010 200422042 200427002 200427026
 200428005 200429003 200431007 200433006

• Section 446 9100.10-00

• *Accounting Methods* 9100.10-01
 200432013

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
 200425035 200425035 200418039 200425035 200431011

• Extension of Time For Filing Return 9100.19-00
 200402018 200425034 200425034 200425034

• Section 1502; Election to File Consolidated Return 9100.20-00
 200401008 200411005 200425038 200425038 200418033 200418041 200425038
 200429010 200431002

• Other	9100.22-00
200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200435013 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028 200427004 200430004 200430015 200430016 200434009 200435013 200435013 200435013 200437005	
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200418040	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200430003 200430003 200430003	9100.29-00
• Reg. 301.7701-3 Classification of Certain Business Entities 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 200419007 200419008 200419009 200420008 200425004 200425004 200425005 200425005 200425006 200425006 200425007 200425007 200425008 200425008 200425009 200425009 200425010 200425010 200425011 200425011 200425013 200425013 200425014 200425014 200425015 200425015 200425016 200425016 200425017 200425017 200425018 200425018 200425019 200425019 200425020 200425020 200425021 200425021 200425022 200425022 200425023 200425023 200425024 200425024 200425025 200425025 200425026 200425026 200425031 200425031 200428003 200428008 200428009 200428014 200434013 200435004 200417013 200417023 200417024 200417025 200418011 200418012 200418013 200418014 200418015 200418016 200418036 200420008 200422002 200422005 200422006 200422007 200422008 200422009 200422011 200422026 200425004 200425005 200425006 200425007 200425008 200425009 200425010 200425011 200425013 200425014 200425015 200425016 200425017 200425018 200425019 200425020 200425021 200425022 200425023 200425024 200425025 200425026 200425031 200426012 200426012 200426012 200428003 200428008 200428009 200428014 200432001 200432010 200434013 200435004 200435004 200435004 200437002 200437009 200437027	9100.31-00

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>Australia</i> 200416008	9114.03-02
• <i>Canada</i> 200435013 200435013 200435013 200435013 200437005	9114.03-06
• <i>Germany</i> 200406007 200420012 200420012	9114.03-13
• <i>Ireland</i> 200403075 200404029 200404030 200409022	9114.03-19
• <i>Luxembourg</i> 200409025	9114.03-24

Section 9999 Miscellaneous Issues 9999.00-00

• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200402007	9999.92-00
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• Not Able to Identify Under Present List

9999.98-00

200404049 200407019 200407019 200412003 200412004 200412005 200412006
200412007 200412008 200412009 200428002 200434001 200415007 200423001
200434001