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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 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	200501009 200501009 200502022 200502023 200512002 200514003 200514003	
Section 41	Credit for Increasing Research Activities	41.00-00
	200502028 200503022 200503023 200505015 200505020 200505021 200508011 200511009 200511010 200511011 200515014	
Section 42	Low-Income Housing Credit	42.00-00
	• In General	42.01-00
	200508009	
	• Eligible Basis	42.04-00
	• <i>Restrictions on Existing Buildings</i>	42.04-03
	200502019	
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i>	42.04-07
	200515016	
	• Qualified Low-Income Housing Project	42.07-00
	• <i>Date for Meeting Requirements</i>	42.07-03
	200505017	
Section 43	Enhanced Oil Recovery Credit	43.00-00
	• Qualified Enhanced Oil Recovery Project	43.02-00
	• <i>Tertiary Recovery Method</i>	43.02-01
	200511002	
Section 61	Gross Income v. Not Gross Income	61.00-00
	200513011 200513011	
	• Refunds and Reimbursements	61.13-00
	• <i>Refund of Taxes or Duties</i>	61.13-07
	200504027	
	• Damages, Court Awards, Settlements	61.28-00
	200514006 200514006	
	• <i>Compensatory, Punitive, etc., Damages</i>	61.28-02
	200514006 200514006	
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i>	61.30-03
	200514006 200514006	
	• Governmental Benefits and Subsidies	61.40-00
	200502002	
	• Fringe Benefits	61.53-00
	200502040	
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	• Investment in Contract	72.02-00
	200511028	
	• Amounts Not Receivable as Annuities	72.07-00
	200511028	
	• <i>On or After Starting Date</i>	72.07-01
	200511028	

	• <i>Before Starting Date</i> 200511028	72.07-02
	• <i>Lump Sum</i> 200511028	72.07-03
	• <i>Allocation of Amounts</i> 200511028	72.07-04
	• <i>Investment In Contract</i> 200511028	72.07-05
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i> 200503036	72.20-04
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included)	79.00-00
	• Inclusion in Employee Income 200502040	79.03-00
Section 83	Property Transferred in Connection With Performance of Services 200506011	83.00-00
	• Applicability of Section 200502040	83.05-00
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income)	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 200514001 200514001 200514002 200514002	101.01-02
	• Flexible Premium Contracts Before 1985 200503021	101.05-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)	111.00-00
	• Tax Refunds 200504027	111.06-00
Section 115	Income of States, Municipalities, etc. 200505013 200506004 200510016 200510016	115.00-00
	• Essential Governmental Function 200504008	115.03-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))	121.00-00
	• General Requirements	121.01-00
	• <i>Use</i> 200504012	121.01-03
Section 141	Private Activity Bond; Qualified Bond 200501003 200501003 200501004 200501004	141.00-00
	• Private Business Tests	141.01-00
	• <i>Business Use Test</i> 200502012	141.01-01
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• 120 Percent Economic Life Limitation 200515006	147.02-00

Section 148	Arbitrage 200512019	148.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200514020 200514020	162.00-00
	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200502041	162.21-01
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Disclosure to Shareholders</i> 200511007	162.36-06
	• <i>Stock Options</i> 200504006	162.36-08
Section 163	Interest	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200503004	163.03-02
	• <i>Investment Income and Expenses</i> 200503004	163.03-03
	• <i>Property Held For Investment</i> 200503004	163.03-04
Section 164	Taxes	164.00-00
	• Real Property Taxes 200504027	164.01-00
Section 165	Deductions For Losses 200503026	165.00-00
	• Abandonment Losses 200502039	165.13-00
Section 168	Modified Accelerated Cost Recovery System 200502004	168.00-00
	• Classification of Property	168.20-00
	• <i>Asset Classes</i> 200508015	168.20-02
Section 170	Charitable, Etc. Contributions and Gifts 200510016 200510016	170.00-00
	• Percentage Limitations	170.07-00
	• <i>Governmental Units</i> 200515021	170.07-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200513020 200513020 200515011	216.00-00
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200502013	216.01-02
Section 219	Retirement Savings	219.00-00

	• Deduction Allowed 200507021	219.01-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200512021 200514020 200514020	263.00-00
	• Interest and Carrying Costs - Straddles 200509022	263.21-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200511015	264.00-00
Section 269B	Stapled Entities 200514018 200514018	269B.00-00
Section 301	Distributions of Property 200503012	301.00-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	• Stock Dividends 200515004	305.01-00
	• Stripped Preferred Stock 200512020	305.10-00
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
	• Loss Disallowance 200503012	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> 200503015 200504019 200515010	338.01-02
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200506007	338.80-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200503017 200510017 200510017 200510022 200510022 200514005 200514005 200515008 200515009	355.00-00
	• Spin-Off 200501025 200502016 200505009 200506011 200515013	355.01-00
	• <i>Split-Off</i> 200502010 200503014	355.01-01
Section 367	Foreign Corporations 200514005 200514005	367.00-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	• <i>Requirements of Gain Recognition Agreement</i> 200507009	367.03-10
	• <i>Treatment of a Subsequent Nonrecognition Transfers</i> 200507009	367.03-11
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 200509023	367.30-00
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00

	• Stock for Property (Type "C") 200515012	368.03-00
	• Assets for Control of Transferee (Type "D") 200501025 200502010 200502016 200503017 200507005 200507006 200510022 200510022 200514005 200514005 200515008 200515009 200515013	368.04-00
	• Change in Identity, etc. (Type "F") 200505010 200507009 200510012 200510012 200514018 200514018	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i> 200515012	368.08-06
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200513016 200513016 200513017 200513017 200513027 200513027	382.00-00
	• Value of Old Loss Corporation 200513027 200513027	382.05-00
	• Ownership Change 200509001	382.07-00
	• Definitions and Special Rules	382.11-00
	• <i>Treating Interests As Stock</i> 200509001	382.11-07
	• Operating Rules	382.12-00
	• <i>Fluctuation in Value</i> 200511008	382.12-06
	• <i>Title 11 or Similar Case</i> 200509001	382.12-08
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Hybrid Instruments	385.04-00
	• <i>Other Instruments</i> 200512020	385.04-06
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	• Required Distributions	401.06-00
	• <i>In General</i> 200510035 200510035	401.06-01
	• Additional Requirements for Employee Stock Ownership Plans 200507016	401.35-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200507023	402.00-00
	• Foreign Situs Trust 200506030	402.03-00
	• Unrealized Appreciation of Employer's Securities 200507016 200509032	402.07-00
	• Rollover Contributions 200502052 200503032 200503035 200507019 200512029	402.08-00
	• <i>Rollover Lump Sums</i> 200510035 200510035	402.08-01

	• <i>By a Surviving Spouse</i> 200508027 200510039 200510039	402.08-05
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
	• Year of Deduction 200508028	404.11-00
	• Amount of Deduction 200510042 200510042	404.15-00
	• Dividend Paid Deduction for ESOPs 200507016	404.16-00
Section 408	Individual Retirement Accounts 200502050 200506031 200509034 200510032 200510032 200510036 200510036 200510037 200510037	408.00-00
	• Rollover Contributions 200502049 200502053 200502054 200503033 200503034 200504036 200504037 200504041 200504042 200505026 200505028 200505029 200506028 200506029 200506033 200507015 200507017 200507018 200507020 200507022 200508024 200508025 200508029 200508030 200509034 200512028 200512035 200513032 200513032 200514023 200514023 200514027 200514027	408.03-00
	• Tax Treatment of Accounts and Annuities 200510033 200510033	408.08-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Distribution and Payment Requirements</i> 200507016	409.01-08
	• <i>Definition of Employer Securities</i> 200507016	409.01-09
Section 412	Minimum Funding Standards 200510041 200510041	412.00-00
	• Minimum Funding Waiver 200501023 200501023 200501024 200501024 200502048 200504038 200505027 200506026 200506027 200506032 200506034 200506035 200506036 200506037 200508023 200508026 200509033 200510038 200510038 200510040 200510040 200511026 200511027 200512030 200512031 200512032 200512033	412.06-00
Section 414	Definitions and Special Rules	414.00-00
	• Governmental Plan 200514024 200514024	414.07-00
	• Church Plan 200502047 200510043 200510043 200514025 200514025	414.08-00
	• Certain Employee Contributions 200504039	414.09-00
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	• Qualified Direct Cost 200514022 200514022	419.01-00
	• Welfare Benefit Fund 200514022 200514022	419.03-00
	• Account Limit	419.12-00

	• <i>Safe Harbor Limits</i> 200514022 200514022	419.12-01
Section 421	Stock Options—General Rules 200506011 200513012 200513012	421.00-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200510028 200510028	446.00-00
	• <i>Clearly v. Not Clearly Reflecting Income</i> 200512036	446.01-00
	• <i>Change of Methods (Permissible v. Not Permissible)</i> 200506023	446.04-00
	• <i>Required by Commissioner</i> 200512036	446.04-02
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	• <i>Accrual Method</i> 200510008 200510008	451.19-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200508005	457.00-00
	• <i>Maximum Deferral</i> 200508005	457.02-00
	• <i>Participants in More than One Plan</i>	457.06-00
	• <i>Coordination With Other Deferrals</i> 200508005	457.06-02
	• <i>Distribution Requirements</i> 200505030	457.07-00
Section 460	Special Rules for Long-Term Contracts	460.00-00
	• <i>Definition of Long-Term Contract (See Also 451)</i> 200507013	460.05-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	• <i>Accrual Method</i> 200514020 200514020	461.01-00
	• <i>Taxpayer on Accrual Basis v. Not on Accrual Basis</i> 200510008 200510008	461.01-01
Section 465	Deductions Limited to Amount at Risk	465.00-00
	• <i>Exclusions</i>	465.04-00
	• <i>Qualified Corporations</i> 200512036	465.04-02
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• <i>Ruling Amount</i>	468A.04-00
	• <i>Revised Schedules</i> 200502007 200503011 200506017	468A.04-02
	• <i>Qualifying Percent</i> 200503005	468A.04-06
Section 472	Last-In, First-Out Inventories	472.00-00

	• Election 200505006	472.01-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200502046 200504031 200506038 200510031 200510031 200512026 200514021 200514021	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest 200502044 200505023 200508017	501.03-00
	• <i>Trusts</i> 200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	501.03-03
	• <i>Corporations</i> 200511016 200511021	501.03-05
	• <i>Educational Organizations</i> 200511020 200511025	501.03-08
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200504031	501.03-15
	• <i>Religious Organizations</i> 200506024	501.03-20
	• <i>Organizational and Operational Tests</i> 200503028 200512027	501.03-30
	• <i>Lessening the Burdens of Government</i> 200511018	501.03-33
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200501020 200501020 200511024 200512023	501.04-00
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200505024 200508016 200510030 200510030	501.06-00
	• <i>Performance of Particular Services for Members</i> 200505024 200506025 200508016	501.06-01
	• Social Clubs 200507014	501.07-00
	• <i>Business with Nonmembers</i> 200511023	501.07-05
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
	• <i>Permissible Benefits</i> 200511003	501.09-01
	• <i>Inurement</i> 200502043 200503027	501.09-03
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i> 200504035	501.12-03
	• Trusts for Group Legal Service Plans 200511022	501.20-00
	• Section 501(c)(25) Organizations 200503029 200509026	501.25-00
	• Religious and Apostolic Organizations 200514011 200514011	501.26-00

	• Proof of Exemption 200511024	501.31-00
	• Income Inures v. does Not Inure to Private Individual	501.32-00
	• <i>Distribution of Assets to Private Individuals</i> 200511016	501.32-01
	• Private v. Public Interest Served 200511017	501.33-00
	• Business Activities 200511019 200511021	501.36-00
	• <i>Fund Raising (See also 0512.06-00)</i> 200512027	501.36-04
Section 507	Termination of Private Foundation Status 200513030 200513030	507.00-00
	• Termination Under Section 507(a)(2)(A) 200501018 200501018 200501019 200501019	507.02-00
	• Termination Under Section 507(b)(1)(B) 200513030 200513030	507.04-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions	509.01-00
	• <i>Support</i> 200508018	509.01-02
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Supporting Organizations</i> 200508019 200508020 200508021 200508022 200509027 200509028 200509029 200509030 200509031	509.02-02
	• <i>Advance Rulings</i> 200515021	509.02-03
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200510029 200510029 200510030 200510030	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200501017 200501017 200510029 200510029	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200502043	512.01-00
	• Partnerships 200506025	512.02-00
	• Trade Shows (See Also 0501.26-04) 200510030 200510030	512.07-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200510029 200510029 200510030 200510030 200512025	513.00-00
Section 528	Certain Homeowners Associations 200511001	528.00-00
Section 565	Consent Dividends 200509003	565.00-00
	• General Rule 200509003	565.01-00

	• <i>Making and Filing Consents</i> 200509003	565.01-02
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Limitations on Subsection (c)	613A.04-00
	• <i>Refiners Excluded</i> 200503003	613A.04-03
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	• Multiple Trusts 200502031 200502032 200507002	643.06-00
Section 664	Charitable Remainder Trusts 200502037	664.00-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200502014	671.00-00
Section 701	Partners, Not Partnerships, Subject to Tax 200513022 200513022	701.00-00
Section 704	Partner's Distributive Share	704.00-00
	• Limitation on Allowance of Losses 200512036	704.06-00
Section 707	Transactions Between Partner and Partnership 200513022 200513022	707.00-00
Section 752	Treatment of Certain Liabilities 200513022 200513022	752.00-00
	• Increase in Partner's Liabilities 200512036	752.01-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017	754.00-00
	• Timeliness of Election 200504005 200507007	754.02-00
Section 761	Terms Defined	761.00-00
	• Partnership	761.01-00
	• <i>Organizations Not Treated as a Partnership</i> 200514011 200514011	761.01-02
Section 807	Rules for Certain Reserves 200504030	807.00-00
Section 817	Treatment of Variable Contracts	817.00-00
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 200508002	817.08-04
Section 832	Insurance Company Taxable Income 200509005	832.00-00
Section 847	Special Estimated Tax Payments 200512017	847.00-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00

	• Taxable Income of a Regulated Investment Company 200509013	852.10-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200511004	855.00-00
Section 856	Definition of Real Estate Investment Trust 200515007	856.00-00
	• Income Requirements 200513002 200513002	856.01-00
	• Other Requirements 200515007	856.03-00
	• Rents From Real Property 200510002 200510002	856.04-00
	• Closely Held Determination 200507004	856.06-00
Section 871	Tax on Nonresident Alien Individuals 200504029	871.00-00
Section 876	Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands (See Also 931.00-00 et seq. and 933.00-00 et seq.)	876.00-00
	• Alien Residents of Guam, American, Samoa, or the Northern Mariana Islands 200514009 200514009	876.02-00
Section 877	Expatriation to Avoid Tax 200502038 200506022 200508003 200508010 200509004 200510001 200510001 200510021 200510021 200515001	877.00-00
	• Principal Purpose--the Avoidance of Tax 200502006 200504002 200504003 200504022 200504023 200504025 200504026 200506001 200508006 200510003 200510003 200510004 200510004 200510005 200510005 200510006 200510006 200510019 200510019 200514007 200514007 200515017	877.01-00
Section 882	Tax on Income of Foreign Corporations Connected with United States Business 200504029	882.00-00
	• Interest deductions 200513018 200513018	882.07-00
	• <i>Liability/Asset Ratio</i> 200513018 200513018	882.07-02
	• <i>Separate Currency Pool</i> 200513018 200513018	882.07-04
Section 897	Disposition of Investment in United States Real Property 200504029	897.00-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	• Allowance of Credit 200514010 200514010	901.01-00
Section 904	Limitation on Credit	904.00-00
	• Separate Application of Section With Respect to Certain Categories - Income	904.03-00
	• <i>High Withholding Tax Interest</i> 200514010 200514010	904.03-07

Section 954	Foreign Base Company Income 200502003	954.00-00
Section 987	Branch Transactions 200512036	987.00-00
	• Profit and Loss Calculation 200512036	987.02-00
	• Application to Partnerships 200512036	987.06-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200502031 200502032 200504001 200507002 200513003 200513003 200513004 200513004 200513005 200513005	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200515019	<i>1001.02-07</i>
Section 1012	Basis of Property--Costs 200515019	1012.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200502031 200502032 200507002 200513003 200513003 200513004 200513004 200513005 200513005	1015.00-00
Section 1016	Adjustment v. No Adjustment to Basis	1016.00-00
	• Residential Property 200513011 200513011	1016.05-00
Section 1092	Straddles	1092.00-00
	• Straddle Defined 200509022	1092.06-00
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200510028 200510028	<i>1221.12-02</i>
Section 1223	Holding Period of Capital Assets 200502031 200502032 200513003 200513003 200513004 200513004 200513005 200513005	1223.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 200506008 200506009	1235.00-00
Section 1236	Dealers in Securities (Capital Transaction v. Not a Capital Transaction) 200506019	1236.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount 200506023	1272.00-00
Section 1286	Tax Treatment of Stripped Bonds 200512020	1286.00-00
Section 1361	Definitions 200513021 200513021	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200510011 200510011	1361.01-00
	• <i>More than One Class of Stock</i> 200510011 200510011	<i>1361.01-04</i>

	• Certain Trusts Permitted as Shareholders 200505002 200510020 200510020	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200505001 200505002 200510020 200510020 200515002	1361.03-02
	• <i>Electing Small Business Trusts</i> 200513003 200513003 200513004 200513004 200513005 200513005	1361.03-03
	• Qualified Subchapter S Subsidiary 200513021 200513021	1361.05-00
Section 1362	Election by Small Business Corporation 200504011 200506007	1362.00-00
	• Eligible v. Ineligible 200513001 200513001	1362.01-00
	• <i>Late Elections</i> 200501007 200501007 200501010 200501010 200501014 200501014 200501015 200501015 200502015 200502020 200502025 200502026 200502027 200502030 200504020 200504021 200505003 200505011 200505014 200505025 200506010 200506012 200506016 200506020 200507011 200508013 200509010 200509015 200509016 200509018 200510014 200510014 200510025 200510025 200513007 200513007 200514004 200514004	1362.01-03
	• Termination of Election 200510023 200510023	1362.02-00
	• <i>Passive Investment Income</i> 200503016 200507012 200508007	1362.02-03
	• S Termination Year 200505001	1362.03-00
	• Inadvertent Terminations 200501011 200501011 200501013 200501013 200501014 200501014 200502021 200502024 200503020 200505001 200505002 200505010 200505012 200505019 200507003 200508012 200509006 200509007 200509008 200510009 200510009 200510015 200510015 200510020 200510020 200510024 200510024 200511005 200515002	1362.04-00
Section 1381	Organizations to Which Part Applies 200512001	1381.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	• Intercompany Transactions 200503012	1502.13-00
	• Consolidated Net Operating Loss Deduction 200504010 200514019 200514019	1502.21-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 200510007 200510007 200512036 200514008 200514008	1503.04-00
	• <i>Dual Resident Corporation</i> 200501005 200501005 200502001 200502011 200502033 200502034 200506021 200508008 200513019 200513019 200515015	1503.04-04
Section 1504	Definitions	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 200503013	1504.01-00

	• Options, Warrants, Convertible Obligations 200506013	1504.03-00	
Section 2032A	Valuation of Farm Real Property 200513014 200513014	2032A.00-00	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200501006 200501006 200502017 200502018	2041.00-00	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00	
	• Administration Expenses in General 200513028 200513028	2053.05-00	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00	
	• Transfers Not Exclusively for Charitable Purposes 200505008	2055.07-00	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)	2056.00-00	
	• Qualified Terminable Interest Property	2056.07-00	
	• <i>Qualifying Interest</i> 200505022	2056.07-03	
	• <i>Effect of Local Law</i> 200505022	2056.07-05	
	• Passed From Decedent v. Not Passed From Decedent 200505030	2056.13-00	
Section 2057	Bequests, Etc. to Certain Minor Children (Repealed 1981) 200504004	2057.00-00	R
Section 2057	Sales of Certain Employer Securities (Repealed 1989) 200505016	2057.00-00	R
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200513003 200513003 200513004 200513004 200513005 200513005	2501.00-00	
	• Gift v. Not a Gift 200502014 200507002	2501.01-00	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200501006 200501006 200502017 200502018	2514.00-00	
Section 2518	Disclaimers 200503024	2518.00-00	
	• Requirements for a Qualified Disclaimer 200505030	2518.01-00	
Section 2601	Tax On Generation Skipping Transfers 200501006 200501006 200502017 200502018 200503002 200509002 200513003 200513003 200513004 200513004 200513005 200513005	2601.00-00	
	• Exceptions 200511013	2601.03-00	
	• <i>Irrevocable Trusts</i> 200507002 200507010	2601.03-01	
	• Transitional Rules 200502031 200502032	2601.04-00	
Section 2632	Special Rules for Allocation of GST Exemption 200508001 200511014 200512003 200512004	2632.00-00	

Section 2642	Inclusion Ratio	2642.00-00
	200502036 200503025 200506003 200509011 200509012 200510018 200510018 200510026 200510026 200512006 200513006 200513006 200513008 200513008	
	• Inclusion Ratio Defined 200504024	2642.01-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i> 200508001	2652.01-02
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200502008 200502009 200502035 200503006 200503007 200503008 200503009 200503010	
Section 3121	Definitions	3121.00-00
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 200507008	3121.02-05
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200504009 200505005	3121.04-01
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers 200509020 200509021 200512007 200512008 200512009 200512010 200512011 200512012 200512013 200512014 200512015 200513023 200513023 200513024 200513024 200513025 200513025 200513026 200513026 200514012 200514012 200514013 200514013 200514014 200514014 200514015 200514015 200514016 200514016 200514017 200514017 200515020	3231.01-00
Section 3306	Definitions	3306.00-00
	• Employees 200504009 200505005	3306.05-00
Section 3401	Definitions	3401.00-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i> 200504009 200505005	3401.04-02
Section 3402	Income Tax Collected at Source	3402.00-00
	• Supplemental Payments 200505004	3402.06-00
Section 4041	Special Fuels Tax (Taxable v. Not Taxable)	4041.00-00
	200511012	
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	200504034	
Section 4081	Gasoline and Diesel Fuels	4081.00-00
	200508014 200511012	
Section 4221	Certain Tax-Free Sales	4221.00-00
	200511012	

Section 4251	Communications Tax (Taxable v. Not Taxable) 200511012	4251.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200501018 200501018 200501019 200501019	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200501018 200501018 200501019 200501019 200501021 200501021 200501022 200501022	4941.00-00
	• Definition of Self-Dealing 200501021 200501021 200501022 200501022	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i> 200512022	4942.03-05
	• <i>Set-Asides</i> 200512022 200512024 200513029 200513029 200513031 200513031	4942.03-07
	• Operating Foundations	4942.05-00
	• <i>Support Test</i> 200501018 200501018 200501019 200501019	4942.05-05
Section 4944	Excise Tax on "Jeopardizing" Investments 200501018 200501018 200501019 200501019	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 200502045 200503030 200509024 200509025	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Expenditure Responsibility</i> 200501018 200501018 200501019 200501019	4945.04-06
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Additional Tax 200511029 200512034	4971.02-00
Section 4975	Tax on Prohibited Transactions 200514026 200514026	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200504040	4975.04-02
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	• Disqualified Benefits 200502043 200503027	4976.01-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)	4980B.00-00
	• Tax on Failure to Satisfy Requirements 200514025 200514025	4980B.01-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200504007 200506014 200509014	4982.00-00
	• Definitions and Special Rules 200506014	4982.05-00
	• <i>Capital Gain Net Income</i> 200506014	4982.05-01

Section 6031	Return of Partnership Income 200514011 200514011	6031.00-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 200514011 200514011	6033.00-00
Section 6041	Information at Source 200502002	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 200506015	6041.03-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 200501016 200501016	6050I.00-00
Section 6061	Signing of Returns and Other Documents	6061.00-00
	• Facsimile Signatures 200504033	6061.02-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 200504029	6213.00-00
Section 6231	Definitions and Special Rules	6231.00-00
	• Partnerships 200514011 200514011	6231.01-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc.	6233.00-00
	• General Rule 200514011 200514011	6233.01-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred)	6501.00-00
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200503031 200512018	6501.05-00
	• <i>Intent v. No Intent to Defraud</i> 200503031	6501.05-07
	• Waiver of Limitation (Waived v. Not Waived) 200504033	6501.08-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200512019	6611.00-00
	• No Interest Until Return in Processible Form 200503031 200504028 200512018	6611.09-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 200503031	6694.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 200512016	6701.00-00
Section 6702	Frivolous Income Tax Return 200502042 200503031 200504028 200504032 200512018	6702.00-00
	• What Constitutes 200502042 200503031 200504028 200512018	6702.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 200501016 200501016	6721.00-00
Section 7405	Action for Recovery of Erroneous Refunds 200503031 200504028	7405.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 200510027 200510027	7453.00-00

Section 7701	Definitions	7701.00-00
	200501001 200501001 200501008 200501008 200501012 200501012 200503019 200505018 200506002 200509009 200510013 200510013 200512020 200513010 200513010 200513013 200513013 200515003 200515005	
	• Association v. Trust 200508004	7701.03-00
	• <i>Liquidating Trusts</i> 200509019	7701.03-06
	• <i>Fixed Investment Trusts</i> 200512020	7701.03-11
	• Foreign Estate or Trust 200506006	7701.31-00
Section 7702	Life Insurance Contract Defined	7702.00-00
	• Correction of Errors 200503021	7702.20-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	200507001	
Section 7872	Treatment of Loans with Below Market Interest Rates	7872.00-00
	• Below Market Loans Defined 200503004	7872.02-00
Section 7873	Federal Tax Treatment of Income Derived By Indians >From Exercise of Fishing Rights Secured by Treaty, Etc.	7873.00-00
	200511006	
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	200501014 200501014 200502051 200503025 200504004 200504011 200504013 200504014 200504015 200504016 200504017 200504018 200504024 200505016 200506002 200506003 200506005 200506006 200506018 200507007 200509003 200509011 200509012 200509017 200510013 200510013 200510018 200510018 200510026 200510026 200510034 200510034 200511001 200511004 200512003 200512004 200512005 200513009 200513009 200513013 200513013 200513014 200513014 200513016 200513016 200513017 200513017 200513021 200513021 200513033 200513033 200515003 200515005 200515007	
	• Section 42; Low-Income Housing Credit 200505017	9100.01-00
	• Section 168; MACRS 200510010 200510010	9100.04-00
	• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200503015 200504019 200515010	9100.07-00
	• Section 442; Accounting Periods 200502029 200513015 200513015	9100.09-00
	• Section 472; LIFO Election 200505006	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017	9100.15-00
	• Other 200501005 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200506021 200508008 200509003 200510007 200510007 200512006 200513006 200513006 200513008 200513008 200513019 200513019 200515015	9100.22-00

	• Reg. 301.7701-3 Classification of Certain Business Entities 200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018	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>China</i> 200515018	<i>9114.03-07</i>
Section 9999	Miscellaneous Issues	9999.00-00
	200503001	
	• Not Able to Identify Under Present List 200504001	9999.98-00