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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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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 200527005 200527006 200514003 200514003 200517016 200517016 200517017 200517017 200517018 200517018 200518053 200518054 200518055 200518056 200518069	
Section 41	Credit for Increasing Research Activities	41.00-00
	200502028 200503022 200503023 200505015 200505020 200505021 200508011 200511009 200511010 200511011 200515014 200519003 200526004 200526016	
	• Alternative Incremental Credit	41.01-00
	200523005	
Section 42	Low-Income Housing Credit	42.00-00
	200523023	
	• 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 200517029 200517029	
	• Qualified Low-Income Housing Project	42.07-00
	200519031	
	• <i>Set-Aside Requirement</i>	42.07-01
	200519031	
	• <i>Date for Meeting Requirements</i>	42.07-03
	200505017	
	• <i>Scattered Site Projects</i>	42.07-07
	200519031	
	• Definitions and Special Rules	42.09-00
	• <i>Federally-Subsidized Buildings</i>	42.09-01
	200519028	
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 45	Electricity Produced from Certain Renewable Sources	45.00-00
	• In General	45.01-00
	200518060	
Section 47	Rehabilitation Credit	47.00-00
	200518016	
Section 61	Gross Income v. Not Gross Income	61.00-00
	200527007 200513011 200513011 200518014 200518015 200518017 200519002 200520003 200523035 200525003 200528009	
	• Loan or Mortgage v. Sale	61.03-00
	200523035	
	• Compensation for Services	61.09-00
	• <i>Insurance Benefits</i>	61.09-31
	200528023	

	• Refunds and Reimbursements 200519002	61.13-00
	• <i>Refund of Taxes or Duties</i> 200504027 200522023 200519002	61.13-07
	• Discharge of Indebtedness 200523007	61.22-00
	• Damages, Court Awards, Settlements 200514006 200514006	61.28-00
	• <i>Compensatory, Punitive, etc., Damages</i> 200514006 200514006	61.28-02
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200514006 200514006	61.30-03
	• Governmental Benefits and Subsidies 200502002	61.40-00
	• Form v. Substance 200523035	61.43-00
	• Recovery of Items Previously Deducted--Tax Benefit 200519002	61.44-00
	• <i>Tax Refund</i> 200519002	61.44-01
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200518014	61.49-01
	• Fringe Benefits 200502040	61.53-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	• Investment in Contract 200511028	72.02-00
	• Amounts Not Receivable as Annuities 200511028	72.07-00
	• <i>On or After Starting Date</i> 200511028	72.07-01
	• <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 200519011	83.00-00
	• When Includible in Gross Income 200519047	83.01-00
	• Applicability of Section 200502040	83.05-00
	• Nonqualified Stock Options	83.11-00
	• <i>Valuation</i> 200526020	<i>83.11-01</i>
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income)	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death 200528023	101.01-00
	• <i>Transfer for Consideration</i> 200514001 200514001 200514002 200514002 200518061	<i>101.01-02</i>
	• Flexible Premium Contracts Before 1985 200503021 200519025	101.05-00
Section 102	Gifts and Inheritances 200522023	102.00-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations) 200524015	103.00-00
	• State and Local 200527009	103.02-00
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded)	104.00-00
	• Health and Accident Insurance 200527012 200520014	104.01-00
	• Workmen's Compensation 200522010 200522010	104.02-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200521005 200520014	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200521005 200520014	106.00-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded) 200519002	111.00-00
	• Tax Refunds 200504027 200522023 200519002	111.06-00
Section 115	Income of States, Municipalities, etc. 200505013 200506004 200510016 200510016 200521005 200523012 200524015	115.00-00
	• Essential Governmental Function 200504008	115.03-00
Section 118	Contributions to the Capital of a Corporation 200516011 200518015	118.00-00
	• Contributions by Shareholders	118.01-00

	• <i>Nonshareholder Contributions</i> 200516011 200518015 200528022	118.01-02
	• <i>Section 362 Basis Rule</i> 200516011	118.01-03
	• Contributions in Aid of Construction	118.02-00
	• <i>Definition of Contribution in Aid of Construction</i> 200528022	118.02-02
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 200524015	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 200527014	148.00-00
	• Reasonably Required Reserve or Replacement Fund 200527009	148.06-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200514020 200514020 200517030 200517030 200518014	162.00-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200518014	162.02-00
	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200502041	162.21-01
	• Health Insurance Costs of Self Employed Individuals 200524001	162.35-00
	• Million Dollar Cap - Executive Employee Compensation 200519033 200519034 200519035	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 200526002	168.20-00
	• <i>Asset Classes</i> 200508015 200526019	168.20-02
Section 170	Charitable, Etc. Contributions and Gifts 200510016 200510016 200524014 200525008	170.00-00
	• Time of Making Contribution 200525016	170.01-00
	• Percentage Limitations	170.07-00
	• <i>Governmental Units</i> 200515021	170.07-05
Section 173	Circulation Expenditures (Deductible v. Not Deductible) 200528003	173.00-00
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care	213.05-00
	• <i>Special Education</i> 200521003	213.05-05
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 200521032 200514020 200514020 200517030 200517030	263.00-00
	• Stocks and Bonds 200525001	263.07-00
	• 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 269	Acquisitions Made to Evade or Avoid Income Tax 200518088 200520035	269.00-00
Section 269B	Stapled Entities 200514018 200514018	269B.00-00
Section 277	Deduction Incurred by Certain Membership Organizations in Transactions With Members	277.00-00
	• Deductions Attributable to Members 200528008	277.03-00
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
	• Deemed Distributions 200521023	305.13-00
Section 332	Complete Liquidation of Subsidiaries 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	332.00-00
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
	• Transitional Loss Limitation 200516012 200520001	337.15-00
	• Loss Disallowance 200503012 200519038	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
	• Qualified Stock Purchase 200528013	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200506007	338.80-00
Section 351	Transfer to Corporation Controlled by Transferor 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	351.00-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200503017 200510017 200510017 200510022 200510022 200527004 200514005 200514005 200515008 200515009	355.00-00
	• Spin-Off 200501025 200502016 200505009 200506011 200522013 200515013 200522013	355.01-00
	• <i>Split-Off</i> 200502010 200503014 200518034 200519019 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	355.01-01
Section 362	Basis to Corporations	362.00-00

	• Capital Contributions by Nonshareholders 200518015	362.02-00
Section 367	Foreign Corporations 200514005 200514005	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 200520035	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	• <i>Transfer of Stock Subject to a Five-Year Gain Recognition Agreement</i> 200524019	367.03-06
	• <i>Requirements of Gain Recognition Agreement</i> 200507009	367.03-10
	• <i>Treatment of a Subsequent Nonrecognition Transfers</i> 200507009	367.03-11
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 200524019	367.03-13
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00
	• <i>Distribution of Stock Described in Section 355</i> 200524019	367.10-04
	• 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
	• Statutory Merger or Consolidation (Type "A") 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	368.01-00
	• Stock for Property (Type "C") 200515012	368.03-00
	• Assets for Control of Transferee (Type "D") 200501025 200502010 200502016 200503017 200507005 200507006 200510022 200510022 200522013 200527004 200514005 200514005 200515008 200515009 200515013 200518034 200519019 200522013 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	368.04-00
	• Change in Identity, etc. (Type "F") 200505010 200507009 200510012 200510012 200514018 200514018 200528021	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i> 200515012	368.08-06
	• Liquidation v. Reorganization 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	368.12-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200513016 200513016 200513017 200513017 200513027 200513027 200520011	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
	• <i>Controlled Groups</i> 200518050	382.12-16
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 200521033 200522012 200522012 200524032 200528031 200528032 200528033 200528034 200528035	401.06-00
	• <i>In General</i> 200510035 200510035 200524032	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 200521033 200522012 200522012 200528031 200528032 200528033 200528034 200528035	401.06-02
	• Commencement of Benefits Under Qualified Trusts 200523033	401.11-00
	• Cash or Deferred Arrangements	401.29-00
	• <i>Special Distribution Requirements</i> 200523025	401.29-02
	• 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 200516019 200516020 200524033	402.00-00
	• Non-Exempt Trust 200519047	402.02-00
	• 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 200516019 200516020	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

	• Non-Exempt Funds or Plans 200519047	404.04-00
	• Year of Deduction 200508028 200526022	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 200521034 200527024 200527025 200527026 200526023	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 200521036 200522017 200522018 200513032 200513032 200514023 200514023 200514027 200514027 200516021 200516023 200518083 200518084 200518085 200518087 200519089 200520037 200520038 200522017 200522018 200523026 200523027 200523030 200523031 200523032 200524031 200524034 200524035 200524036 200525018 200526024	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 200516018 200518086 200519090 200520040 200523034	412.06-00
	• Time of Contributions 200517034 200517034	412.09-00
Section 414	Definitions and Special Rules	414.00-00
	• Governmental Plan 200514024 200514024 200520039	414.07-00
	• Church Plan 200502047 200510043 200510043 200514025 200514025 200518082	414.08-00
	• Certain Employee Contributions 200504039 200521037 200527023 200520036	414.09-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	• Limitation for Defined Benefit Plans 200526025	415.01-00

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 422	Incentive Stock Options 200519026	422.00-00
Section 444	Election of Taxable Year Other Than Required Year 200518018	444.00-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200510028 200510028 200525001	446.00-00
	• Clearly v. Not Clearly Reflecting Income 200512036	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 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) 200519048 200523035	451.00-00
	• Annual Theory 200523035	451.01-00
	• Constructive Receipt	451.14-00
	• <i>Compensation</i> 200519047	451.14-04
	• Accrual Method 200510008 200510008	451.19-00
Section 453	Installment Method (Available v. Not Available) 200521007	453.00-00
	• Revocation of Elections 200521007	453.08-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200508005 200518007 200518008 200524016 200524017 200525012	457.00-00
	• Year of Inclusion in Gross Income 200519020 200519021 200519022	457.01-00
	• Maximum Deferral 200508005	457.02-00
	• Eligible Deferred Compensation Plan Defined 200517004 200517004 200517005 200517005 200518007 200519020 200519021 200519022 200520005	457.05-00

	• <i>State</i> 200520005	457.05-02
	• Participants in More than One Plan	457.06-00
	• <i>Coordination With Other Deferrals</i> 200508005	457.06-02
	• Distribution Requirements 200505030	457.07-00
	• Definitions	457.08-00
	• <i>Eligible Employer</i> 200520005	457.08-01
	• Special Rules	457.09-00
	• <i>Transfers Between Plans</i> 200519020 200519021 200519022 200520005	457.09-04
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 200519020 200519021 200519022 200520005	457.12-01
	• <i>Custodial Accounts and Contracts</i> 200520005	457.12-02
Section 460	Special Rules for Long-Term Contracts	460.00-00
	• Definition of Long-Term Contract (See Also 451) 200507013	460.05-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	• Accrual Method 200514020 200514020 200528024	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
	• Exclusions	465.04-00
	• <i>Qualified Corporations</i> 200512036	465.04-02
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200502007 200503011 200506017 200520018 200520019	468A.04-02
	• <i>Qualifying Percent</i> 200503005	468A.04-06
Section 471	General Rule for Inventories 200520025	471.00-00
	• Inventories of Farmers (See Also 61) 200520025	471.06-00
	• <i>Farm-Price Method</i> 200520025	471.06-02
Section 472	Last-In, First-Out Inventories 200522008 200522008	472.00-00

	• Election 200505006 200521025	472.01-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200502046 200504031 200506038 200510031 200510031 200512026 200514021 200514021 200523024 200525020	
	• Religious, Charitable, etc., Institutions and Community Chest 200502044 200505023 200508017 200521028 200516017 200517031 200517031 200525020 200528028	501.03-00
	• <i>Foundations</i> 200528030	501.03-02
	• <i>Trusts</i> 200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	501.03-03
	• <i>Corporations</i> 200511016 200511021 200527021 200525020	501.03-05
	• <i>Educational Organizations</i> 200511020 200511025 200520030 200524029	501.03-08
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200504031 200520032	501.03-15
	• <i>Religious Organizations</i> 200506024 200519088 200524024	501.03-20
	• <i>Organizational and Operational Tests</i> 200503028 200512027 200524024	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 200522022 200522022	501.06-00
	• <i>Performance of Particular Services for Members</i> 200505024 200506025 200508016 200522022 200522022	501.06-01
	• <i>Social Clubs</i> 200507014	501.07-00
	• <i>Business with Nonmembers</i> 200511023 200519085 200520031 200520033	501.07-05
	• Fraternal Beneficiary Societies (See Also 0501.03-09) 200519087 200520034	501.08-00
	• 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

	• Cemetery Companies 200518081	501.13-00
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200520035 200528027	501.15-00
	• Organization of Past or Present Armed Forces Members 200519084	501.19-00
	• 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
	• <i>Domestic Fraternal Societies</i> 200520034	501.31-01
	• 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 200524023 200524025 200524026 200524027 200524028 200525014	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 200528030	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 200528029	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 200528029 200528030	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 642	Special Rules for Credits and Deductions	642.00-00
	• Charitable Deduction 200516005	642.03-00
	• <i>Paid or Permanently Set Aside</i> 200526010	642.03-03
Section 643	Definitions Applicable to Subparts A, B, C, and D 200516001 200525003 200528009	643.00-00
	• Multiple Trusts 200502031 200502032 200507002 200527007 200524002	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200527007 200516001	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 200527007	662.00-00
Section 664	Charitable Remainder Trusts 200502037 200524013	664.00-00
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200524014 200525008	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200502014	671.00-00
	• Persons Treated as Grantors 200519047	671.02-00

	• Allocation of Income and Deductions 200516005	671.03-00
Section 672	Definitions and Rules	672.00-00
	• Related or Subordinate Party 200523003	672.02-00
Section 674	Power to Control Beneficial Enjoyment 200523003	674.00-00
Section 677	Income for Benefit of Grantor 200519047	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200523003	678.00-00
Section 691	Recipients of Income in Respect of Decedents 200520004 200526010	691.00-00
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 200518031 200523017 200524018	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 831	Tax On Insurance Companies Other Than Life Insurance Companies 200518010	831.00-00
Section 832	Insurance Company Taxable Income 200509005 200517030 200517030 200525004	832.00-00
Section 833	Treatment of Blue Cross Blue Shield Organizations	833.00-00
	• Organizations Subject to Sec. 833	833.03-00

	• Existing Blue Cross or Blue Shield Organizations 200528026	833.03-01
	• Material Change in Operations Existing Blue Cross or Blue Shield Organizations 200528026	833.03-03
Section 847	Special Estimated Tax Payments 200512017	847.00-00
Section 851	Definition of Regulated Investment Company	851.00-00
	• Diversification Requirement 200526011	851.03-00
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 200516013 200518036	855.00-00
Section 856	Definition of Real Estate Investment Trust 200515007	856.00-00
	• Income Requirements 200513002 200513002 200528004	856.01-00
	• Other Requirements 200515007	856.03-00
	• Rents From Real Property 200510002 200510002 200525013	856.04-00
	• Closely Held Determination 200507004	856.06-00
Section 860G	Other Definitions and Special Rules	860G.00-00
	• Qualified Mortgages 200518033	860G.03-00
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 200521015 200521016 200515001 200517007 200517007 200517008 200517008 200518019 200519010 200525011	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 200516007 200520016	877.01-00
	• Ruling Submission by Expatriating Citizen 200520024	877.07-00

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 884	Branch Tax	884.00-00
	• Qualified Resident	884.12-00
	• <i>Ruling That a Foreign Corporation is a Qualified Resident</i> 200518044	884.12-50
Section 894	Income Affected by Treaty 200525002	894.00-00
	• Dividends 200522006 200522006	894.02-00
Section 897	Disposition of Investment in United States Real Property 200504029 200522020 200522020	897.00-00
	• U.S. Real Property Interest 200522020 200522020	897.02-00
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 933	Income From Sources Within Puerto Rico 200521012	933.00-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200520035	953.06-00
Section 954	Foreign Base Company Income 200502003	954.00-00
Section 956	Investment of Earnings in U.S. Property 200519005	956.00-00
Section 985	Functional Currency 200519007	985.00-00
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	1001.00-00
	200502031 200502032 200504001 200507002 200527007 200513003 200513003 200513004 200513004 200513005 200513005 200516001 200516002 200517006 200517006 200517009 200517009 200520003 200524002 200525003 200528009 200528016	
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200515019	1001.02-07
Section 1012	Basis of Property--Costs	1012.00-00
	200515019	
	• Liabilities Assumed as Purchase Price 200528024	1012.06-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	200502031 200502032 200507002 200527007 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200524002 200528009	
Section 1016	Adjustment v. No Adjustment to Basis	1016.00-00
	• Residential Property 200513011 200513011	1016.05-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Property Held For Productive Use or Investment 200521002	1031.01-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	200518049 200518062	
Section 1033	Involuntary Conversion	1033.00-00
	200518066	
	• General Rule 200528011	1033.01-00
	• Definition of Involuntary Conversion Events 200518066	1033.02-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	• Nonrecognition of Gain 200519030	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another	1045.00-00
	200521021	
Section 1092	Straddles	1092.00-00
	• Straddle Defined 200509022	1092.06-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks	1202.00-00
	200521021	
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200510028 200510028	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	200518002	

Section 1223	Holding Period of Capital Assets 200502031 200502032 200527007 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200524002 200525003	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
	• Constant Interest Rate (Economic Accrual)	1272.01-00
	• <i>Put/Call Options</i> 200525001	1272.01-04
Section 1286	Tax Treatment of Stripped Bonds 200512020	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200517027 200517027 200517028 200517028	1295.02-02
Section 1361	Definitions 200513021 200513021 200519044	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	1361.01-04
	• Certain Trusts Permitted as Shareholders 200505002 200510020 200510020 200519044 200528005	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200505001 200505002 200510020 200510020 200515002 200528005	1361.03-02
	• <i>Electing Small Business Trusts</i> 200522003 200522004 200522005 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200519044 200522003 200522004 200522005	1361.03-03
	• Qualified Subchapter S Subsidiary 200513021 200513021 200523018	1361.05-00
Section 1362	Election by Small Business Corporation 200504011 200506007 200517013 200517013 200519044 200523013 200526013 200528006	1362.00-00
	• Eligible v. Ineligible 200513001 200513001 200528006	1362.01-00
	• <i>Shareholder Consent</i> 200522011 200522011	1362.01-01

	• <i>Late Elections</i>	1362.01-03
	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 200521019 200521020 200521024 200522001 200522009 200527001 200513007 200513007 200514004 200514004 200516014 200517019 200517019 200517021 200517021 200517022 200517022 200517026 200517026 200518003 200518006 200518018 200518021 200518032 200518045 200518046 200518059 200518065 200518068 200518070 200519001 200519039 200519040 200520015 200520020 200522001 200522009 200523004 200523016 200523018 200524020 200524021 200524022 200525005 200525009 200526003 200526007 200526009 200528012 200528014	
	• Termination of Election	1362.02-00
	200510023 200510023 200523001	
	• <i>Passive Investment Income</i>	1362.02-03
	200503016 200507012 200508007 200527013 200517011 200517011 200518038 200518041 200523001	
	• S Termination Year	1362.03-00
	200505001	
	• Inadvertent Terminations	1362.04-00
	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 200522007 200527002 200515002 200517001 200517001 200518004 200518013 200518020 200518052 200518058 200520017 200522007 200523001 200523006 200523010 200523011 200526005 200526006 200526014 200528005	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200512001 200525010 200526012	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i>	1441.01-02
	200521031	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00
	200522020 200522020	
	• Duty to Withhold	1445.01-00
	200522020 200522020	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200518088	
	• Intercompany Transactions	1502.13-00
	200503012	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	200504010 200527015 200514019 200514019 200518048	
	• Filing Requirements	1502.75-00
	200521018	
	• Taxable Year of Members of Group	1502.76-00
	200518088	

Section 1503	Computation and Payment of Taxes 200523019 200523021	1503.00-00
	• Dual Consolidated Loss 200510007 200510007 200512036 200514008 200514008 200523019 200523020 200523021 200523022	1503.04-00
	• <i>Dual Resident Corporation</i> 200501005 200501005 200502001 200502011 200502033 200502034 200506021 200508008 200513019 200513019 200515015 200519024 200519037 200519045 200519046 200520007 200523019 200523020 200523021 200523022 200526015	1503.04-04
	• <i>Recapture</i> 200523020 200523022	1503.04-07
Section 1504	Definitions 200517023 200517023 200517024 200517024	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 200503013	1504.01-00
	• Options, Warrants, Convertible Obligations 200506013	1504.03-00
Section 2032	Alternate Valuation 200518009	2032.00-00
Section 2032A	Valuation of Farm Real Property 200513014 200513014 200528019	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200523015	2032A.08-04
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 200518005	2035.00-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200527007 200523003	2036.00-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200527007	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200527007 200523003	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200501006 200501006 200502017 200502018 200523003	2041.00-00
	• 5 and 5 Power 200520009 200520010	2041.11-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	• Possession of Incidents of Ownership 200518005	2042.05-00
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) 200519042	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 200518011 200521001 200528019	2057.00-00	R
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200527007 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200520003 200528016	2501.00-00	
	• Gift v. Not a Gift 200502014 200507002 200524002 200525003 200528009	2501.01-00	
Section 2511	Transfers in General (Gift v. Not a Gift) 200520003	2511.00-00	
	• Transfer of Less Than Entire Interest in Property	2511.05-00	
	• <i>Retention of Power Where Consent of Others is Necessary</i> 200516004	2511.05-01	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200519006 200519043 200526017	2513.00-00	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200501006 200501006 200502017 200502018	2514.00-00	
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00	
	• <i>Exception: 5 Plus 5 Power</i> 200520009 200520010	2514.04-01	
Section 2518	Disclaimers 200503024 200518012 200519042	2518.00-00	
	• Requirements for a Qualified Disclaimer 200505030 200521033 200522012 200522012	2518.01-00	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 200524014 200525008	2522.00-00	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00	
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200516005	2522.02-04	
Section 2601	Tax On Generation Skipping Transfers 200501006 200501006 200502017 200502018 200503002 200509002 200527007 200527008 200513003 200513003 200513004 200513004 200513005 200513005 200516001 200516002 200517002 200517002 200517003 200517003 200517006 200517006 200520003 200520021 200520022 200520023 200524002 200525003 200528009 200528016	2601.00-00	

	• Exceptions 200511013	2601.03-00
	• <i>Irrevocable Trusts</i> 200507002 200507010 200517009 200517009 200520009 200520010	2601.03-01
	• Transitional Rules 200502031 200502032	2601.04-00
Section 2632	Special Rules for Allocation of GST Exemption 200508001 200511014 200512003 200512004 200522002 200519004 200522002	2632.00-00
	• Time and Manner of Allocation 200519008 200528007	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200528015	2632.02-00
Section 2642	Inclusion Ratio 200502036 200503025 200506003 200509011 200509012 200510018 200510018 200510026 200510026 200512006 200527008 200513006 200513006 200513008 200513008 200516010 200519006 200519032 200519043 200520008 200526017 200528010 200528020	2642.00-00
	• Inclusion Ratio Defined 200504024 200519008 200519009 200519012 200519013	2642.01-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined 200519004	2652.01-00
	• <i>Special Election for QTIP</i> 200508001 200522002 200519004 200519008 200520013 200522002 200528007	2652.01-02
Section 2654	Special Rules 200522002 200522002	2654.00-00
Section 2702	Special Valuation Rules for Transfers in Trust 200502008 200502009 200502035 200503006 200503007 200503008 200503009 200503010	2702.00-00
Section 3121	Definitions	3121.00-00
	• Wages 200524017	3121.01-00
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i> 200526008	3121.01-15
	• Employment 200521010	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	3231.01-00
	200509020 200509021 200512007 200512008 200512009 200512010 200512011 200512012 200512013 200512014 200512015 200521027 200527016 200513023 200513023 200513024 200513024 200513025 200513025 200513026 200513026 200514012 200514012 200514013 200514013 200514014 200514014 200514015 200514015 200514016 200514016 200514017 200514017 200515020 200516015 200516016 200518072 200518073 200518074 200518075 200518076 200518077 200518078 200519049 200519050 200519051 200519052 200519053 200519054 200519055 200519056 200519057 200519058 200519059 200519060 200519061 200519062 200519063 200519064 200519065 200519066 200519067 200519068 200519069 200519070 200519071 200519072 200519073 200519074 200519075 200519076 200519077 200519078 200519079 200520026 200520027 200520028 200520029 200528025	
Section 3306	Definitions	3306.00-00
	• Employees	3306.05-00
	200504009 200505005	
Section 3401	Definitions	3401.00-00
	• Renumeration Not Subject to Withholding	3401.02-00
	200526018	
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i>	3401.04-02
	200504009 200505005	
Section 3402	Income Tax Collected at Source	3402.00-00
	• Supplemental Payments	3402.06-00
	200505004	
Section 3405	Special Rules for Pensions, Annuities, and Certain Other Deferred Income	3405.00-00
	200521012	
Section 4041	Special Fuels Tax (Taxable v. Not Taxable)	4041.00-00
	200511012 200521017	
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)	4251.00-00
	200511012	
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable)	4371.00-00
	200520035	
	• Casualty Insurance and Indemnity Bonds	4371.01-00
	200518010	
Section 4372	Definitions	4372.00-00
	• Policy of Casualty Insurance	4372.02-00
	200518010	
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	200501018 200501018 200501019 200501019	
	• Computation of Net Investment Income	4940.02-00
	200524023 200524025 200524026 200524027 200524028	

Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	200501018 200501018 200501019 200501019 200501021 200501021 200501022 200501022 200525014	
	• Definition of Self-Dealing	4941.04-00
	200501021 200501021 200501022 200501022 200517031 200517031 200519082 200524023 200524025 200524026 200524027 200524028 200525014	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i>	4942.03-05
	200512022 200524023 200524025 200524026 200524027 200524028	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	200525016	
	• <i>Set-Asides</i>	4942.03-07
	200512022 200512024 200522014 200522015 200513029 200513029 200513031 200513031 200522014 200522015 200525015 200525017	
	• Operating Foundations	4942.05-00
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	200527020	
	• <i>Support Test</i>	4942.05-05
	200501018 200501018 200501019 200501019	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	200524030 200526021	
	• Other Definitions and Rules	4943.04-00
	• <i>Business Enterprise</i>	4943.04-03
	200517031 200517031	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	200501018 200501018 200501019 200501019	
	• Definitions	4944.05-00
	200524023 200524025 200524026 200524027 200524028	
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200502045 200503030 200509024 200509025 200522016 200527017 200527018 200527020 200527022 200517033 200517033 200518080 200522016	
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Expenditure Responsibility</i>	4945.04-06
	200501018 200501018 200501019 200501019 200517032 200517032	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Additional Tax	4971.02-00
	200511029 200512034	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200514026 200514026	
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i>	4975.04-02
	200504040	
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	200519086	

	• Disqualified Benefits 200502043 200503027	4976.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 200521035	4980.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 200518082	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 <i>200528001</i>	4982.00-00
	• Definitions and Special Rules 200506014	4982.05-00
	• <i>Capital Gain Net Income</i> 200506014	<i>4982.05-01</i>
Section 6020	Returns Prepared for or Executed by Secretary 200518001	6020.00-00
	• Failure to File Return 200518001	6020.01-00
	• Return Prepared by IRS Personnel 200518001	6020.02-00
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
	• Exempt v. Non Exempt From Filing 200527019 200519083	6033.01-00
Section 6041	Information at Source 200502002 200521012 200522023 200519002	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 200506015 200518017	6041.03-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales 200521012	6041A.00-00
Section 6042	Returns Regarding Payments of Dividends and Corporate Earnings and Profits <i>200528017</i>	6042.00-00
Section 6047	Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000) 200521012	6047.00-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 200501016 200501016	6050I.00-00
Section 6050S	Returns Relating to Higher Education Tuition and Related Expenses 200521011	6050S.00-00
Section 6051	Receipts for Employees 200518040	6051.00-00
Section 6061	Signing of Returns and Other Documents	6061.00-00

	• Facsimile Signatures 200504033 200518079	6061.02-00
Section 6166	Extension of Time to Pay Estate Tax 200521014 200518011 200518047	6166.00-00
	• Election - Time and Manner 200518047	6166.01-00
	• Active Trade or Business 200521014 200518047	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200521014 200518047	6166.50-00
	• Business Enterprise 200521014	6166.51-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 200504029 200521029	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 6331	Levy and Distraint	6331.00-00
	• Levy Procedure 200522019 200522019	6331.18-00
Section 6402	Authority to Make Credits or Refunds	6402.00-00
	• Who May File a Claim 200519081	6402.05-00
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 200518079	6501.08-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 200522021 200522021	6502.00-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Sus- pended) 200522021 200522021	6503.00-00
	• Assets of Taxpayer in Control or Custody of Court 200522021 200522021	6503.03-00
	• Effect of Bankruptcy Code Proceeding 200522021 200522021	6503.09-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 200519080	6511.00-00
	• No Return Filed 200519081	6511.11-00

Section 6513	Time Return Deemed Filed and Tax Considered Paid 200519080	6513.00-00
	• Payment vs. Deposit 200519081	6513.03-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200512019 200519080	6611.00-00
	• No Interest Until Return in Processible Form 200503031 200504028 200512018	6611.09-00
Section 6662	Accuracy-related penalty 200521026	6662.00-00
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 200526001	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 7654	Coordination of United States and Certain Possession Individual Income Taxes	7654.00-00
	• Individuals Covered	7654.01-00
	• <i>Armed Forces Personnel</i> 200518071	7654.01-01
	• Computation of Net Collections 200518071	7654.02-00
	• Net Collections 200518071	7654.06-00
Section 7701	Definitions 200501001 200501001 200501008 200501008 200501012 200501012 200503019 200505018 200506002 200509009 200510013 200510013 200512020 200521008 200527011 200513010 200513010 200513013 200513013 200515003 200515005 200517015 200517015 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518039 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519029 200520006 200525006	7701.00-00
	• Partnerships v. Associations 200516006	7701.02-00
	• Association v. Trust 200508004	7701.03-00
	• <i>Liquidating Trusts</i> 200509019 200517020 200517020 200518037	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
	• Cash Value Accumulation Test 200525007	7702.02-00
	• Correction of Errors 200503021 200521009 200519025 200528018	7702.20-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 200507001	7704.00-00
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. 200511006	7873.00-00
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 200521001 200521008 200521013 200521021 200522002 200527011 200513009 200513009 200513013 200513013 200513014 200513014 200513016 200513016 200513017 200513017 200513021 200513021 200513033 200513033 200515003 200515005 200515007 200516003 200516006 200516008 200516009 200516010 200516013 200516022 200517025 200517025 200518009 200518018 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518036 200518063 200518064 200519004 200519006 200519008 200519009 200519012 200519013 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519032 200519043 200520002 200520006 200520008 200520013 200522002 200523015 200523018 200523019 200523020 200523021 200523022 200523028 200523029 200525019 200526017 200526024 200528002 200528007 200528010 200528015 200528020	
	• Section 42; Low-Income Housing Credit 200505017 200521022 200519031	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 200521004 200527003 200513015 200513015 200518035 200518042 200518057 200523008 200523009	9100.09-00
	• Section 472; LIFO Election 200505006 200521025 200522008 200522008	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017 200518031 200523017 200524018	9100.15-00
	• Extension of Time For Filing Return 200520001	9100.19-00
	• Section 1502; Election to File Consolidated Return 200519041	9100.20-00

	• Other	9100.22-00
	200501005 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200506021 200508008 200509003 200510007 200510007 200512006 200527015 200513006 200513006 200513008 200513008 200513019 200513019 200515015 200518048 200518050 200519024 200519036 200519037 200519045 200519046 200520007 200523019 200523021 200526015 200528019	
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
	200517012 200517012 200517014 200517014	
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
	200516012 200519038	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 200521006 200527010 200517010 200517010 200517015 200517015 200518021 200518030 200518032 200518039 200518043 200518051 200518067 200519029 200520012 200520015 200523002 200523014 200525006	
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>Canada</i>	<i>9114.03-06</i>
	200519036	
	• <i>China</i>	<i>9114.03-07</i>
	200515018	
Section 9999	Miscellaneous Issues	9999.00-00
	200503001	
	• Not Able to Identify Under Present List	9999.98-00
	200504001 200521030 200518089	