

Publication 1078
Issue: 04/14/2006

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 200606021 200606021	1.11-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source 200615020	29.00-00
Section 40	Alcohol Used as Fuel 200613032 200613032	40.00-00
Section 41	Credit for Increasing Research Activities 200601013 200601014 200602019 200602025 200602026 200604022	41.00-00
Section 42	Low-Income Housing Credit	42.00-00
	• Eligible Basis	42.04-00
	• <i>Restrictions on Existing Buildings</i> 200614019 200614019 200614019	42.04-03
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i> 200607013	42.04-07
	• New Building Treatment for Rehabilitation Expenses	42.05-00
	• <i>Date Property is Placed in Service</i> 200605004	42.05-03
	• Recapture of Credit	42.10-00
	• <i>No Recapture on Disposition Where Bond Posted</i> 200603007 200603007 200604011 200604012	42.10-05
Section 43	Enhanced Oil Recovery Credit 200610009	43.00-00
Section 45	Electricity Produced from Certain Renewable Sources 200609001 200609001 200609002 200609002	45.00-00
Section 61	Gross Income v. Not Gross Income 200601006 200601007 200609014 200609014 200607015	61.00-00
	• Compensation for Services	61.09-00
	• <i>Payment of Legal Fees</i> 200602016 200602017	61.09-29
	• Character of Income 200613022 200613022	61.49-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200601045	72.00-00
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i> 200601044	72.20-04
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• Certain Exchanges 200615007	83.07-00
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> 200606027 200606027	101.01-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200613023 200613023	104.00-00
	• Health and Accident Insurance 200613023 200613023	104.01-00
	• Workmen's Compensation 200613007 200613007	104.02-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200613023 200613023	105.00-00
	• Attributable to Employer Contributions 200613023 200613023	105.01-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200602006 200606007 200606007	106.00-00
Section 108	Income From Discharge of Indebtedness 200606037 200606037	108.00-00
Section 115	Income of States, Municipalities, etc. 200606007 200606007 200610001	115.00-00
Section 117	Qualified Scholarships	117.00-00
	• Limitation 200607017	117.05-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200601009 200601022 200601023 200604013	121.00-00
	• General Requirements	121.01-00
	• <i>Use</i> 200613009 200613009	121.01-03
	• <i>Computation of Excludable Gain</i> 200615011	121.01-04
Section 141	Private Activity Bond; Qualified Bond	141.00-00
	• Private Business Tests	141.01-00
	• <i>Output Facilities</i> 200608009	141.01-04
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200601021	142.04-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200613022 200613022 200613034 200613034	162.00-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200613022 200613022	162.02-00
	• Capital v. Expense 200607003	162.26-00
	• Million Dollar Cap - Executive Employee Compensation 200613012 200613012	162.36-00
	• <i>General Rules</i> 200614002 200614002 200614002	162.36-01

	• <i>Covered Employees</i> 200609015 200609015	162.36-02
	• <i>Disclosure to Shareholders</i> 200607002	162.36-06
Section 163	Interest	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200613025 200613025	163.03-02
Section 164	Taxes	164.00-00
	• Real Property Taxes 200612010	164.01-00
Section 165	Deductions For Losses	165.00-00
	200601029	
	• Basis 200611032	165.01-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	• Property on Indian Reservations 200601019 200601020	168.31-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	200614030 200614030 200614030 200610017	
Section 197	Amortization of Goodwill & Certain Other Intangibles	197.00-00
	200614001 200614001 200614001	
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care 200603025 200603025	213.05-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00
	200602030 200612010	
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	200607003	
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	200607021 200613033 200613033	
	• Capitalization of Costs 200613033 200613033	263A.03-00
	• <i>Direct Costs</i> 200609018 200609018	263A.03-01
	• <i>Indirect Costs</i> 200609018 200609018 200613033 200613033	263A.03-02
	• Allocation Methods 200614005 200614005 200614005 200607021	263A.04-00
	• <i>Administrative, Service, or Support Activities Allocation Methods</i> 200609018 200609018	263A.04-04
	• <i>Simplified Production Method</i> 200607021	263A.04-05
	• <i>Simplified Resale Method</i> 200614005 200614005 200614005	263A.04-06

	• Change in Method of Accounting under Section 263A 200607021	263A.07-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Nonapplicability of Loss Deferral Rules in Certain Cases</i> 200611032	267.07-03
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00
	• <i>Disqualified Individual</i> 200607006	280G.01-04
Section 301	Distributions of Property 200608018 200610007	301.00-00
Section 304	Redemption Through Use of Related Corporations 200613026 200613026	304.00-00
	• Acquisition by Subsidiary 200611004	304.01-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200615024	305.00-00
	• Stock Dividends 200615024	305.01-00
	• Stock Rights 200615024	305.02-00
	• Disproportionate Distributions 200615024	305.04-00
	• Deemed Distributions 200615024	305.13-00
Section 311	Taxability of Corporation on Distribution 200602005	311.00-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200606009 200606009	331.00-00
Section 332	Complete Liquidation of Subsidiaries	332.00-00
	• Nonrecognition of Gain or Loss 200611004	332.01-00
	• Within One Year 200603016 200603016	332.02-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 200606009 200606009	336.00-00
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
	• Section 332 Liquidations 200602005	337.10-00
	• Loss Disallowance 200610006 200610011 200610012 200610013 200610014 200610015	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>	338.01-02
	200615014	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	200610007 200613027 200613027	
	• Control v. No Control by Transferor	351.01-00
	200611004	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	200606022 200606022	
	• Spin-Off	355.01-00
	200603016 200603016 200604016 200611002 200611003 200611006 200614023	
	200614023 200614023 200608016	
	• <i>Split-Off</i>	355.01-01
	200608016 200610004 200610005 200613019 200613019	
Section 367	Foreign Corporations	367.00-00
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d)	367.30-00
	200610019	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	200613011 200613011	
	• Assets for Control of Transferee (Type "D")	368.04-00
	200603016 200603016 200611002 200611003 200611006 200614023 200614023	
	200614023 200610004 200610005	
	• Recapitalization (Type "E")	368.05-00
	200613011 200613011	
	• Change in Identity, etc. (Type "F")	368.06-00
	200608018 200610007 200613011 200613011	
	• Plan of Reorganization	368.09-00
	200611007	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	200605003	
	• Operating Rules	382.12-00
	• <i>Controlled Groups</i>	382.12-16
	200603012 200603012 200603013 200603013 200603014 200603014 200603015	
	200603015 200604018 200613024 200613024	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200602045 200602046 200604036 200604039 200614029 200614029 200614029	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	• <i>Discrimination on Termination or Curtailment</i>	401.04-01
	200606051 200606051	
	• Required Distributions	401.06-00
	• <i>In General</i>	401.06-01
	200610026 200610027	

	• <i>Employee Dies Before Entire Interest Distributed</i> 200607031 200608032 200610026 200610027	401.06-02
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200601046 200602047 200604039 200606053 200606053 200614027 200614027 200614027 200615031 200613037 200613037	402.00-00
	• Amounts Distributed or Made Available to Beneficiary 200602045	402.06-00
	• <i>Exception for Qualified Cash or Deferred Arrangements</i> 200602045	402.06-01
	• Unrealized Appreciation of Employer's Securities 200615007	402.07-00
	• Rollover Contributions 200602044 200602053	402.08-00
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.) 200602046	404.00-00
	• Foreign Situs Trust 200602046	404.03-00
	• Combination Plans 200612018	404.05-00
	• Year of Deduction 200604040 200610016	404.11-00
Section 408	Individual Retirement Accounts 200603032 200603032 200605017 200611039 200608028 200608029 200608033	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 200611037 200615032	408.01-00
	• Rollover Contributions 200601041 200601042 200602049 200602050 200602051 200602052 200603032 200603032 200603033 200603033 200603034 200603034 200603035 200603035 200603037 200603037 200603038 200603038 200604038 200605016 200605019 200606050 200606050 200606052 200606052 200606054 200606054 200606055 200606055 200609019 200609019 200609020 200609020 200609022 200609022 200609023 200609023 200611038 200611040 200611041 200614028 200614028 200614028 200615028 200615029 200615030 200615033 200607030 200607031 200608025 200608026 200608027 200608028 200608029 200608031 200608032 200608034 200608035 200608036 200610028 200610030 200613035 200613035 200613036 200613036	408.03-00
	• Distributions 200608032	408.06-00
Section 412	Minimum Funding Standards	412.00-00
	• Minimum Funding Waiver 200601040 200601043 200602048 200603039 200603039 200604037 200607029 200608024 200610024	412.06-00
Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 200610023	414.08-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200601046 200605018	415.00-00

Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 200612010 200612011	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Clearly v. Not Clearly Reflecting Income 200603027 200603027 200605011	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 200610016	446.04-00
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200612009	446.14-00
Section 448	Limitation on Use of Cash Method of Accounting	448.00-00
	• Qualified Personal Service Corporation Exception	448.04-00
	• <i>Function Test</i> 200606020 200606020	448.04-01
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	200601005	
	• Claim of Right 200601005	451.02-00
	• Prepaid and Advance Income	451.13-00
	• <i>Services (Rev. Rul. 71-21)</i> 200605011	451.13-01
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200603017 200603017	453.09-01
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200611005 200612007 200607008 200607009 200607010 200613017 200613017	468A.04-02
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 200602028 200602029	468A.06-03
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	• In General 200609014 200609014 200610003	468B.01-00
	• Taxation of Designated Settlement Funds 200602016 200602017	468B.02-00
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	• <i>Generally</i> 200608002 200608003	469.03-01
	• <i>Definition of Activity</i> 200606016 200606016 200606017 200606017	469.03-03

Section 471	General Rule for Inventories 200607021	471.00-00
	• Inventories at Cost	471.03-00
	• <i>Discounts</i> 200605010	471.03-02
	• Items Includible v. Not Includible in Inventory 200607021	471.09-00
	• Full Absorption Method (See Also 263A) 200607021	471.11-00
	• Change in Inventory Method 200607021	471.12-00
Section 472	Last-In, First-Out Inventories	472.00-00
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i> 200603027 200603027	472.08-01
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200601034 200602036 200605012 200606041 200606041 200606043 200606043 200606044 200606044 200611035 200614031 200614031 200614031 200610021 200610029	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest 200606042 200606042 200611033	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200606040 200606040 200606045 200606045 200606049 200606049 200615027	501.03-01
	• <i>Corporations</i> 200606039 200606039	501.03-05
	• <i>Educational Organizations</i> 200601030 200614030 200614030 200614030 200610022	501.03-08
	• <i>Research Organizations</i> 200601030	501.03-21
	• <i>Scientific Organizations</i> 200601030	501.03-24
	• <i>Lessening the Burdens of Government</i> 200606047 200606047 200611033	501.03-33
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200601032 200601035	501.06-00
	• <i>Performance of Particular Services for Members</i> 200601032 200606046 200606046	501.06-01
	• <i>Conduct of Business for Profit</i> 200601032	501.06-02
	• Social Clubs	501.07-00
	• <i>Profit v. Not for Profit</i> 200606048 200606048	501.07-01
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
	• <i>Permissible Benefits</i> 200602037 200602038	501.09-01

	• <i>Inurement</i> 200602037 200602038	501.09-03
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Telephone Companies</i> 200601031	501.12-02
	• <i>Mutual or Cooperative Electric Companies</i> 200602035 200602043	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200603030 200603030	501.15-00
	• Supplemental Unemployment Benefit Trusts 200608023	501.17-00
	• Section 501(c)(25) Organizations 200615026	501.25-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 200602039 200602040 200602041	503.00-00
Section 507	Termination of Private Foundation Status 200614032 200614032 200614032 200607027	507.00-00
Section 509	Private Foundation Defined 200602039 200602040 200602041 200610021	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Supporting Organizations</i> 200614030 200614030 200614030	509.02-02
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200602039 200602040 200602041	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200605013	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200602039 200602040 200602041	512.01-00
	• <i>Rents and Royalties</i> 200601033 200610022	512.01-01
	• Partnerships 200605013	512.02-00
	• Definitions	512.09-00
	• <i>General</i> 200606042 200606042	512.09-01
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• General Rule 200604008	562.01-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• Charitable Deduction	642.03-00
	• <i>Pooled Income Funds</i> 200608002 200608003	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00

	• Multiple Trusts 200604015	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200607015	661.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 200602009	663.04-00
Section 664	Charitable Remainder Trusts 200605001	664.00-00
	• Definitions	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 200605001	664.03-01
	• <i>Charitable Remainder Unitrust</i> 200601003 200601024	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200612002	671.00-00
	• Persons Treated as Grantors 200606027 200606027	671.02-00
Section 677	Income for Benefit of Grantor 200603040 200606006 200606006	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200603040 200606006 200606006	678.00-00
Section 701	Partners, Not Partnerships, Subject to Tax	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200613031 200613031	701.01-00
Section 708	Continuation of Partnership	708.00-00
	• Termination 200606009 200606009	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200606009 200606009	721.00-00
Section 722	Basis of Contributing Partner's Interest 200606009 200606009	722.00-00
Section 723	Basis of Property Contributed to Partnership 200606009 200606009	723.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property	754.00-00
	• Timeliness of Election 200606004 200606004 200614008 200614008 200614008 200615015	754.02-00
Section 761	Terms Defined 200606035 200606035	761.00-00
Section 817	Treatment of Variable Contracts 200607011 200613028 200613028	817.00-00
Section 832	Insurance Company Taxable Income	832.00-00
	• Expenses Incurred 200610016	832.09-00

Section 833	Treatment of Blue Cross Blue Shield Organizations	833.00-00
	• Special Deduction 200607020	833.02-00
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 200607020	833.03-03
Section 851	Definition of Regulated Investment Company	851.00-00
	• Gross Income Requirement 200602032	851.02-00
Section 856	Definition of Real Estate Investment Trust	856.00-00
	• Income Requirements 200614024 200614024 200614024	856.01-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 200615013	857.00-00
Section 877	Expatriation to Avoid Tax	877.00-00
	• Principal Purpose--the Avoidance of Tax 200602003	877.01-00
Section 897	Disposition of Investment in United States Real Property 200602011	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200609017 200609017 200612003	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	• Minimum Holding Period 200612013	901.10-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200614004 200614004 200614004	953.06-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200601012 200602031 200604015 200604033 200606027 200606027 200609003 200609003 200615006 200608007	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200607015	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	• Allocation of Basis 200611032	1011.01-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200601012 200604015	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Like Kind Property 200602034	1031.02-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200615007	1032.00-00

Section 1045	Rollover of Gain from One Qualified Business Stock to Another 200604004	1045.00-00
Section 1058	Transfer of Securities Under Certain Agreements • In General 200604033	1058.00-00 1058.01-00
Section 1081	Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of S.E.C. 200609004 200609004	1081.00-00
Section 1082	Basis for Determining Gain or Loss 200609004 200609004	1082.00-00
Section 1083	Definitions 200609004 200609004	1083.00-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 200609024 200609024	1202.00-00
Section 1211	Limitation on Capital Losses 200609024 200609024	1211.00-00
Section 1223	Holding Period of Capital Assets 200601012 200604015	1223.00-00
Section 1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers 200602018	1239.00-00
Section 1295	Qualified Electing Fund • Time For Making Election • <i>Retroactive Elections</i> 200615012	1295.00-00 1295.02-00 1295.02-02
Section 1296	Passive Foreign Investment Company 200604007	1296.00-00
Section 1297	Special Rules 200604020	1297.00-00
Section 1361	Definitions • Small Business Corporation v. Not a Small Business Corporation • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200614023 200614023 200614023 • Certain Trusts Permitted as Shareholders • <i>Qualified Subchapter S Trusts</i> 200607001 • Qualified Subchapter S Subsidiary 200614023 200614023 200614023	1361.00-00 1361.01-00 1361.01-02 1361.03-00 1361.03-02 1361.05-00
Section 1362	Election by Small Business Corporation • Eligible v. Ineligible • <i>Shareholder Consent</i> 200607004 • <i>Election After Termination</i> 200602021 200614003 200614003 200614003 200615016	1362.00-00 1362.01-00 1362.01-01 1362.01-02

	• <i>Late Elections</i>	1362.01-03
	200601004 200601018 200602001 200602010 200602012 200602013 200602020 200602022 200604021 200605006 200605007 200605008 200605009 200606005 200606005 200606015 200606015 200606023 200606023 200606025 200606025 200606028 200606028 200606032 200606032 200606033 200606033 200612004 200612005 200612006 200612008 200612011 200612014 200614003 200614003 200614003 200614026 200614026 200614026 200615003 200615004 200615005 200615021 200615022 200608005 200608020 200610010 200613008 200613008 200613013 200613013	
	• Inadvertent Terminations	1362.04-00
	200602014 200602015 200602024 200603010 200603010 200605005 200606010 200606010 200606011 200606011 200606012 200606012 200606013 200606013 200606014 200606014 200606026 200606026 200607001 200607004 200608010 200610002 200613008 200613008 200613018 200613018	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00
	200602023	
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i>	1445.07-02
	200602023	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200603009 200603009	
	• Intercompany Transactions	1502.13-00
	• <i>Anti-Avoidance</i>	1502.13-03
	200611032	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	200601017	
	• Filing Requirements	1502.75-00
	200601001 200603009 200603009 200607007	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200603009 200603009	
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss	1503.04-00
	200612012	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200603003 200603003 200604009 200604010 200609012 200609012 200611008 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613029 200613029	
Section 1504	Definitions	1504.00-00
	200601015 200601016 200604017 200607012 200608014	
Section 2001	Imposition and Rate of Tax	2001.00-00
	200607015	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	200602007	
	• Recapture	2032A.05-00
	200608012	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200603040 200606006 200606006	

Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 200603002 200603002	2035.00-00	
	• Inclusion of Certain Property in Gross Estate 200615025	2035.01-00	
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200602031 200603040 200606006 200606006 200615025	2036.00-00	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200603040 200606006 200606006 200615025	2038.00-00	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200604028 200615025	2041.00-00	
	• Special Powers 200604025 200604026	2041.04-00	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200615025	2042.00-00	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00	
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200602031 200602033	2044.01-00	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200602031 200605001	2055.00-00	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200605001	2055.12-00	
	• <i>Guaranteed Annuity Lead Interest</i> 200605001	2055.12-07	
	• <i>Reformations of Nonqualifying Interests</i> 200605001	2055.12-10	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 200603004 200603004	2056.00-00	
	• Terminable Interests 200608019	2056.01-00	
	• Qualified Terminable Interest Property	2056.07-00	
	• <i>Effective Election</i> 200612001	2056.07-01	
Section 2057	Sales of Certain Employer Securities (Repealed 1989) 200602007	2057.00-00	R
Section 2101	Tax Imposed v. Not Imposed on Estates on Nonresidents Not Citizens 200603011 200603011	2101.00-00	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 200604006	2207A.00-00	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 200603011 200603011	2209.00-00	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200604028 200609003 200609003 200615006 200607015	2501.00-00	

	• Gift v. Not a Gift 200601012 200612002	2501.01-00
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests 200608011	2503.03-00
	• Exclusion for Certain Transfers for Educational Expenses or Medical Ex- penses 200602002	2503.12-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	• Gifts Indirectly Made 200608011	2511.04-00
	• Contribution to Corporation 200608011	2511.12-00
Section 2512	Valuation of Gifts 200603002 200603002 200603040 200606006 200606006	2512.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200615025	2514.00-00
Section 2518	Disclaimers	2518.00-00
	• Requirements for a Qualified Disclaimer 200604003	2518.01-00
Section 2519	Disposition of Certain Life Estates 200602031 200602033 200604006	2519.00-00
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed) 200604028	2523.00-00
Section 2601	Tax On Generation Skipping Transfers 200601010 200615006 200608007	2601.00-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 200603022 200603022 200604025 200604026 200608001	2601.03-01
	• Transitional Rules 200604015	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200601012 200609003 200609003 200615001 200607015	2601.04-01
Section 2632	Special Rules for Allocation of GST Exemption 200614025 200614025 200614025 200613006 200613006 200613021 200613021	2632.00-00
	• Time and Manner of Allocation 200604005 200606002 200606002 200606034 200606034	2632.01-00
Section 2642	Inclusion Ratio 200604002 200608004 200613001 200613001 200613002 200613002	2642.00-00
	• Inclusion Ratio Defined 200603023 200603023 200603024 200603024 200604024 200608008 200608021	2642.01-00
	• Special Rules for Certain Inter Vivos Transfers 200602027	2642.06-00
Section 3121	Definitions	3121.00-00
	• Employees 200607018	3121.04-00

Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers	3231.01-00
	200601025 200601026 200601027 200601028 200604029 200604030 200604031 200604032 200606036 200606036	
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	200606038 200606038	
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	200607027 200613038 200613038	
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	200601003 200602031 200605014 200614032 200614032 200614032 200607023 200607027	
	• Definition of Self-Dealing	4941.04-00
	200604034 200614032 200614032 200614032 200607028	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	200607027	
	• Definitions of Principal Terms	4942.03-00
	200610020	
	• <i>Qualifying Distribution</i>	4942.03-05
	200603031 200603031 200610020	
	• <i>Set-Asides</i>	4942.03-07
	200604035 200605015	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	• Definition of Excess Business Holdings	4943.03-00
	• <i>Permitted Holdings</i>	4943.03-01
	200611034	
	• Other Definitions and Rules	4943.04-00
	200611034	
	• <i>Business Enterprise</i>	4943.04-03
	200611034	
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200603029 200603029 200607027	
	• Definition of Taxable Expenditure	4945.04-00
	200603031 200603031	
	• <i>Grants to Individuals</i>	4945.04-04
	200607026	
Section 4946	Definitions and Special Rules	4946.00-00
	• Disqualified Person	4946.01-00
	200601003	
	• Government Official	4946.03-00
	200604034	
Section 4955	Taxes on Political Expenditures of Section 501(c)(3) Organizations	4955.00-00
	• Political Expenditure	4955.04-00
	200602042	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200603036 200603036	

Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	• Disqualified Benefits 200602037 200602038	4976.01-00
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)	6015.00-00
	200606001 200606001	
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 200615027 200607022	6033.00-00
	• Exempt v. Non Exempt From Filing 200601036 200601037 200601038 200601039 200612016 200612017 200607022 200607024 200607025	6033.01-00
Section 6041	Information at Source	6041.00-00
	200609014 200609014 200610003	
	• Payments Specifically Included 200602016 200602017	6041.05-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities	6050P.00-00
	200603019 200603019	
	• Applicable Financial Entity 200603018 200603018	6050P.01-00
Section 6166	Extension of Time to Pay Estate Tax	6166.00-00
	200613020 200613020	
	• Acceleration of Payments 200613020 200613020	6166.02-00
	• Acceleration of Estate Tax Payable in Installments 200613020 200613020	6166.52-00
Section 6302	Mode or Time of Collection	6302.00-00
	200604001	
Section 6331	Levy and Distraint	6331.00-00
	200614006 200614006 200614006	
Section 6404	Abatements	6404.00-00
	200611001	
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty)	6656.00-00
	200604001	
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC	6672.00-00
	• Party Liable 200604001	6672.03-00
Section 6700	Promoting Abusive Tax Shelters	6700.00-00
	• Makes or Furnishes Statement 200610018	6700.02-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone	7508.00-00
	200613030 200613030	
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	200607019	

Section 7603	Service of Summons 200608022	7603.00-00
Section 7605	Time and Place of Examination • Restrictions on Examination of Taxpayer 200612015	7605.00-00 7605.01-00
Section 7701	Definitions 200601002 200601008 200602004 200605002 200606035 200606035 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200611009 200611010 200611011 200611012 200611013 200611014 200611015 200611016 200611017 200611018 200611019 200611020 200611021 200611022 200611023 200611024 200611025 200611026 200611027 200611028 200611029 200611030 200611031 200615009 200615017 200608006 200608017 200613010 200613010 • Associations v. Corporations 200606009 200606009 • Partnerships v. Associations 200603021 200603021	7701.00-00 7701.01-00 7701.02-00
Section 7805	Rules and Regulations • Effect of Private Rulings 200603027 200603027	7805.00-00 7805.05-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes • Tax Exempt Bonds 200603028 200603028	7871.00-00 7871.03-00
Section 9100	Extension of Time for Making Certain Elections 200601002 200602004 200602007 200602011 200602023 200602027 200603023 200603023 200603024 200603024 200604002 200604005 200604024 200605002 200606002 200606002 200606016 200606016 200606017 200606017 200606034 200606034 200609021 200609021 200611009 200611010 200611011 200611012 200611013 200611014 200611015 200611016 200611017 200611018 200611019 200611020 200611021 200611022 200611023 200611024 200611025 200611026 200611027 200611028 200611029 200611030 200611031 200611036 200612011 200614007 200614007 200614007 200614025 200614025 200614025 200615010 200615013 200615018 200608004 200608008 200608013 200608017 200608019 200608021 200608030 200610025 200613006 200613006 200613021 200613021 • Section 42; Low-Income Housing Credit 200603007 200603007 200603008 200603008 200604011 200604012 • Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 • Section 442; Accounting Periods 200601011 200602008 200603006 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200613003 200613003 200613004 200613004 200613005 200613005 • Section 446 • <i>Accounting Methods</i> 200612009 • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615019	9100.00-00 9100.01-00 9100.06-00 9100.09-00 9100.10-00 <i>9100.10-01</i> 9100.15-00

	• Section 1502; Election to File Consolidated Return 200601001	9100.20-00
	• Other 200601017 200603003 200603003 200603012 200603012 200603013 200603013 200603014 200603014 200603015 200603015 200604004 200604007 200604009 200604010 200604018 200604019 200604027 200609012 200609012 200609017 200609017 200611008 200612003 200612012 200614004 200614004 200614004 200614007 200614007 200614007 200614009 200614009 200614009 200614010 200614010 200614010 200614011 200614011 200614011 200614012 200614012 200614012 200614013 200614013 200614013 200614014 200614014 200614014 200614015 200614015 200614015 200614016 200614016 200614016 200614017 200614017 200614017 200614018 200614018 200614018 200615023 200607005 200607014 200608014 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613024 200613024 200613029 200613029	9100.22-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200610006 200610011 200610012 200610013 200610014 200610015	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200601008 200603005 200603005 200606003 200606003 200606008 200606008 200606018 200606018 200606019 200606019 200606024 200606024 200606025 200606025 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200615002 200615008 200615009 200615017 200607016 200608006 200608015 200613010 200613010	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i> 200604023	9114.03-02
	• <i>Canada</i> 200604027 200607014	9114.03-06
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List 200603001 200603001 200613022 200613022	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00