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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

Section 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	29.00-00
	200615020 200615020 200615020 200617009 200617010	
	• Special Rules 200621019	29.04-00
Section 35	Overpayments of Tax	35.00-00
	200624071 200624071	
Section 40	Alcohol Used as Fuel	40.00-00
	200613032 200613032	
Section 41	Credit for Increasing Research Activities	41.00-00
	200601013 200601014 200602019 200602025 200602026 200604022 200622006 200625003	
	• Base Amount	41.52-00
	• <i>Gross Receipts</i> 200620023	41.52-03
	• Special Rules	41.55-00
	• <i>Controlled Groups of Corporations</i> 200620023	41.55-05
	• <i>Trades or Businesses Under Common Control</i> 200620023	41.55-06
Section 42	Low-Income Housing Credit	42.00-00
	200624062 200624062	
	• Applicable Percentage 200624062 200624062	42.02-00
	• 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> 200628003 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 200617003	42.10-05
Section 43	Enhanced Oil Recovery Credit	43.00-00
	200610009 200627009	
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00
	200609001 200609001 200609002 200609002 200620004	
	• Limitation In Case of Certain Regulated Companies 200630007	46.06-00 R

Section 61	Gross Income v. Not Gross Income	61.00-00
	200601006 200601007 200609014 200609014 200616031 200616031 200619001 200625006 200629008 200607015 200618025	
	• Compensation for Services	61.09-00
	• <i>Claim of Right</i>	61.09-01
	200631023 200630018	
	• <i>Payment of Legal Fees</i>	61.09-29
	200602016 200602017	
	• Property Transactions	61.14-00
	200624003 200624003 200624004 200624004	
	• Assignments	61.30-00
	200626036 200626036	
	• Governmental Benefits and Subsidies	61.40-00
	200630017	
	• Recovery of Items Previously Deducted--Tax Benefit	61.44-00
	• <i>Interest</i>	61.44-03
	200624065 200624065	
	• Character of Income	61.49-00
	200613022 200613022	
Section 67	2-Percent Floor on Miscellaneous Itemized Deductions	67.00-00
	• Estates and Trusts	67.04-00
	200630016	
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	200601045 200622020	
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i>	72.20-04
	200601044 200628028 200631025	
	• Annuity Contracts Not Held By Natural Persons	72.21-00
	200626034 200626034	
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	200618025	
	• Certain Exchanges	83.07-00
	200615007 200615007 200615007	
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>	101.01-02
	200606027 200606027	
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)	103.00-00
	• State and Local	103.02-00
	200619024 200629012	
	• <i>Political Subdivisions</i>	103.02-01
	200619024	
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded)	104.00-00
	200613023 200613023 200627014	

	• Health and Accident Insurance 200613023 200613023	104.01-00
	• Workmen's Compensation 200625030 200613007 200613007	104.02-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200613023 200613023 200627014	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 200626027 200626027	106.00-00
Section 108	Income From Discharge of Indebtedness 200606037 200606037	108.00-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200618025	111.00-00
Section 115	Income of States, Municipalities, etc. 200606007 200606007 200619014 200610001 200626027 200626027 200630001	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 200626024 200626024 200630004	121.00-00
	• General Requirements	121.01-00
	• <i>Use</i> 200613009 200613009	121.01-03
	• <i>Computation of Excludable Gain</i> 200615011 200615011 200615011 200630015	121.01-04
Section 127	Educational Assistance Programs 200624059 200624059	127.00-00
Section 141	Private Activity Bond; Qualified Bond 200625024 200629012	141.00-00
	• Private Business Tests	141.01-00
	• <i>Output Facilities</i> 200608009	141.01-04
Section 142	Exempt Facility Bond 200616032 200616032 200616033 200616033 200628021 200628022 200628023 200628024	142.00-00
	• Qualified Residential Rental Project 200601021	142.04-00
Section 143	Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond 200622047	143.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200613022 200613022 200613034 200613034 200623003	162.00-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200613022 200613022	162.02-00

	• Compensation	162.07-00
	• <i>Year Deductible</i> 200619022	162.07-27
	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200629030	162.21-01
	• Capital v. Expense 200607003	162.26-00
	• Health Insurance Costs of Self Employed Individuals 200623001	162.35-00
	• Million Dollar Cap - Executive Employee Compensation 200613012 200613012	162.36-00
	• <i>General Rules</i> 200614002 200614002 200614002 200617019	162.36-01
	• <i>Covered Employees</i> 200609015 200609015	162.36-02
	• <i>Performance-Based Compensation</i> 200626012 200626012	162.36-04
	• <i>Outside Directors</i> 200622027 200618020	162.36-05
	• <i>Disclosure to Shareholders</i> 200607002 200617018	162.36-06
Section 163	Interest	163.00-00
	200620018 200620019 200624065 200624065	
	• Limitation on Investment Interest in General 200620018 200620019 200626026 200626026	163.03-00
	• <i>Investment Interest</i> 200613025 200613025	163.03-02
	• <i>Investment Income and Expenses</i> 200620018 200620019 200626026 200626026	163.03-03
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
	200625020 200626038 200626038	
	• Classification of Property 200629031	168.20-00
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 200630007	168.24-01
	• Property on Indian Reservations 200601019 200601020	168.31-00

Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	200614030 200614030 200614030 200610017 200630006	
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Inventory and Other Property</i>	170.11-03
	200627002	
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i>	170.12-03
	200631006	
Section 171	Amortization of Bond Premium	171.00-00
	• Tax-Exempt Bonds	171.07-00
	200627006	
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Computing Net Operating Loss	172.02-00
	200622045	
	• Specified Business	172.03-00
	200622045	
Section 197	Amortization of Goodwill & Certain Other Intangibles	197.00-00
	200614001 200614001 200614001 200616015 200616015	
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care	213.05-00
	200603025 200603025	
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	263A.03-00
	200613033 200613033 200630019	
	• <i>Direct Costs</i>	263A.03-01
	200609018 200609018 200624066 200624066	
	• <i>Indirect Costs</i>	263A.03-02
	200609018 200609018 200613033 200613033	
	• Allocation Methods	263A.04-00
	200614005 200614005 200614005 200607021 200630019	
	• <i>Administrative, Service, or Support Activities Allocation Methods</i>	263A.04-04
	200609018 200609018 200624067 200624067 200626044 200626044	
	• <i>Simplified Production Method</i>	263A.04-05
	200607021	
	• <i>Simplified Resale Method</i>	263A.04-06
	200614005 200614005 200614005	
	• Transition Rules	263A.06-00
	• <i>Rules for Changing a Method of Accounting</i>	263A.06-05
	200626044 200626044	

	• Change in Method of Accounting under Section 263A 200607021 200626044 200626044 200627025	263A.07-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)	264.00-00
	• Allocation of Interest Expense to Policy Cash Values 200627021	264.05-00
Section 266	Carrying Charges	266.00-00
	• Elections 200629024	266.01-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	200617036	
	• Relationships	267.03-00
	• <i>Controlled Corporations</i> 200617036	267.03-02
	• Special Rules for Pass-Thru Entities	267.06-00
	• <i>Partnerships</i> 200617036	267.06-01
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 200617036	267.07-02
	• <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	301.00-00
	200608018 200610007 200618009	
	• Dividend in Property 200618009	301.01-00
Section 302	Distributions in Redemption of Stock	302.00-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200626016 200626016	302.04-00
Section 304	Redemption Through Use of Related Corporations	304.00-00
	200613026 200613026	
	• Acquisition by Subsidiary 200611004	304.01-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	200615024 200615024 200615024 200618009	
	• Stock Dividends 200615024 200615024 200615024 200618009	305.01-00
	• Stock Rights 200615024 200615024 200615024	305.02-00

	• Disproportionate Distributions 200615024 200615024 200615024	305.04-00
	• Definitions	305.07-00
	• <i>Rights to Acquire Stock</i> 200618008	305.07-01
	• Deemed Distributions 200615024 200615024 200615024	305.13-00
Section 311	Taxability of Corporation on Distribution 200602005	311.00-00
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 200625025	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200606009 200606009	331.00-00
Section 332	Complete Liquidation of Subsidiaries 200617024	332.00-00
	• Nonrecognition of Gain or Loss 200611004 200617024	332.01-00
	• Within One Year 200603016 200603016	332.02-00
	• More Than One Year 200617024	332.03-00
	• Debts of Parent to Subsidiary 200617024	332.07-00
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 200631004 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> 200615014 200615014 200615014	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor 200610007 200613027 200613027 200627022	351.00-00
	• Control v. No Control by Transferor 200611004	351.01-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200606022 200606022 200616003 200616003 200620002 200622038 200624001 200624001 200628002 200618016 200626011 200626011 200626016 200626016	355.00-00
	• Spin-Off 200603016 200603016 200604016 200611002 200611003 200611006 200614023 200614023 200614023 200620002 200629001 200629007 200608016	355.01-00

	• <i>Split-Off</i> 200622035 200608016 200610004 200610005 200613019 200613019 200618011 200618016	355.01-01
	• Active Business 200622038 200618016	355.03-00
Section 367	Foreign Corporations	367.00-00
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 200610019	367.30-00
Section 368	Definitions Relating to Corporate Reorganizations 200620002 200622038	368.00-00
	• Statutory Merger or Consolidation (Type "A") 200629001 200629007	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200613011 200613011	368.01-01
	• Stock for Property (Type "C") 200622021 200622022 200621011 200621012	368.03-00
	• <i>Substantially All the Property</i> 200622021 200622022 200621011 200621012	368.03-01
	• Assets for Control of Transferee (Type "D") 200603016 200603016 200611002 200611003 200611006 200614023 200614023 200614023 200620002 200622035 200624001 200624001 200628002 200610004 200610005 200618011 200618021 200626011 200626011	368.04-00
	• Recapitalization (Type "E") 200613011 200613011	368.05-00
	• Change in Identity, etc. (Type "F") 200622025 200608018 200610007 200613011 200613011 200626037 200626037	368.06-00
	• Plan of Reorganization 200611007	368.09-00
	• Transactions Involving Two or More Investment Companies 200622021 200622022 200621011 200621012	368.13-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200605003 200622013 200618022	382.00-00
	• Ownership Change 200622013	382.07-00
	• <i>Owner Shift</i> 200622013	382.07-02
	• Operating Rules	382.12-00
	• <i>Fluctuation in Value</i> 200622011	382.12-06
	• <i>Controlled Groups</i> 200603012 200603012 200603013 200603013 200603014 200603014 200603015 200603015 200604018 200622031 200613024 200613024	382.12-16
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200602045 200602046 200604036 200604039 200614029 200614029 200614029	401.00-00
	• 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>	401.06-02
	200607031 200608032 200610026 200610027	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	200601046 200602047 200604039 200606053 200606053 200614027 200614027	
	200614027 200615031 200615031 200615031 200625038 200625040 200628026	
	200628033 200613037 200613037 200617039 200618025 200618028 200618032	
	200621020	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	200602045	
	• <i>Exception for Qualified Cash or Deferred Arrangements</i>	402.06-01
	200602045	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200615007 200615007 200615007	
	• Rollover Contributions	402.08-00
	200602044 200602053 200617037	
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
	200602046	
	• Foreign Situs Trust	404.03-00
	200602046	
	• Combination Plans	404.05-00
	200612018	
	• Year of Deduction	404.11-00
	200604040 200610016	
Section 408	Individual Retirement Accounts	408.00-00
	200603032 200603032 200605017 200611039 200624070 200624070 200625037	
	200628030 200628031 200628032 200628034 200608028 200608029 200608033	
	200618026 200618030	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	200611037 200615032 200615032 200615032	
	• Rollover Contributions	408.03-00
	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 200615028 200615028 200615029 200615029 200615029	
	200615030 200615030 200615030 200615033 200615033 200615033 200622056	
	200625039 200628029 200628032 200628036 200607030 200607031 200608025	
	200608026 200608027 200608028 200608029 200608031 200608032 200608034	
	200608035 200608036 200610028 200610030 200613035 200613035 200613036	
	200613036 200617040 200618027 200618029 200618033 200621021	

	• Distributions 200608032	408.06-00
Section 412	Minimum Funding Standards 200618031	412.00-00
	• Minimum Funding Waiver 200601040 200601043 200602048 200603039 200603039 200604037 200619025 200622057 200622058 200628035 200607029 200608024 200610024 200621022	412.06-00
Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 200610023	414.08-00
	• Certain Employee Contributions 200631024	414.09-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200601046 200605018 200617038	415.00-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 200612010 200612011 200616007 200616007 200616028 200616028 200617028 200617029 200617030 200617031	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200630019	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
	• <i>Consent Needed</i> 200619023	446.04-03
	• 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) 200601005 200619020 200622046	451.00-00
	• Claim of Right 200601005	451.02-00
	• Prepaid and Advance Income	451.13-00
	• <i>Services (Rev. Rul. 71-21)</i> 200605011 200618007	451.13-01
Section 453	Installment Method (Available v. Not Available) 200627012 200630012	453.00-00
	• Revocation of Elections 200627012 200630012	453.08-00
	• Contingent Payment Sales	453.09-00

	• <i>Alternative Basis Recovery</i> 200603017 200603017	453.09-01
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations	457.00-00
	• Eligible Deferred Compensation Plan Defined	457.05-00
	• <i>State</i> 200626015 200626015	457.05-02
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200623003	461.00-00
	• Accrual Method 200619022	461.01-00
	• Accrual of Other Taxes 200629026	461.16-00
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 200623003	468B.00-00
	• In General 200609014 200609014 200610003 200618014	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 200624066 200624066	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
	• Election	472.01-00

	• <i>Adjustments Incident to Change</i> 200624066 200624066	472.01-01
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i> 200603027 200603027	472.08-01
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Control 200619023	482.02-00
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Change in Contract Terms 200628027	483.03-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200601034 200602036 200605012 200606041 200606041 200606043 200606043 200606044 200606044 200611035 200614031 200614031 200614031 200622055 200625042 200625043 200625044 200628041 200631026 200610021 200610029	
	• Title-Holding Company 200621031	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 200606042 200606042 200611033 200620001 200621025	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200606040 200606040 200606045 200606045 200606049 200606049 200615027 200615027 200615027 200631028	501.03-01
	• <i>Unincorporated Associations</i> 200621023 200621024	501.03-04
	• <i>Corporations</i> 200606039 200606039	501.03-05
	• <i>Educational Organizations</i> 200601030 200614030 200614030 200614030 200620001 200610022 200621026	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200622049 200622050 200622051 200622059	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200628039	501.03-15
	• <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
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200624068 200624068	501.04-00
	• 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 200622052	501.07-00
	• <i>Profit v. Not for Profit</i> 200606048 200606048 200624069 200624069 200628040	501.07-01
	• <i>Business with Nonmembers</i> 200622052 200631027	501.07-05
	• 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 200625033	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 200603030 200603030	501.15-00
	• Supplemental Unemployment Benefit Trusts 200608023	501.17-00
	• Organization of Past or Present Armed Forces Members 200621027	501.19-00
	• Section 501(c)(25) Organizations 200615026 200615026 200615026	501.25-00
	• Private v. Public Interest Served 200625036	501.33-00
	• Legislative and Political Propaganda Activities 200625036	501.38-00
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
	• Aggregate Tax Benefit 200616008 200616008	507.07-00
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 200625034 200625035	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200602039 200602040 200602041 200619024	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 513	Unrelated v. Not Unrelated Trade or Business 200621027	513.00-00
	• Sales and Service to Public 200628039	513.04-00
Section 529	Qualified State Tuition Programs 200621033	529.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• General Rule 200604008	562.01-00
	• Preferential Dividends 200625025	562.03-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• Charitable Deduction 200616009 200616009	642.03-00
	• <i>Paid or Permanently Set Aside</i> 200617001	642.03-03
	• <i>Pooled Income Funds</i> 200608002 200608003	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	• Distributable Net Income 200617004	643.01-00
	• Multiple Trusts 200604015 200629021	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200607015 200618003	661.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 200602009 200617015	663.04-00
Section 664	Charitable Remainder Trusts 200605001	664.00-00
	• Definitions	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 200605001 200617026	664.03-01
	• <i>Charitable Remainder Unitrust</i> 200601003 200601024 200616008 200616008 200628025	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs 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 200618025	677.00-00
	• Discharge of Obligation of Grantor or Spouse 200627003	677.04-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200603040 200606006 200606006	678.00-00
Section 691	Recipients of Income in Respect of Decedents 200617020 200618023	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 200624065 200624065	691.01-00
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 704	Partner's Distributive Share 200631014	704.00-00
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 731	Extent of Recognition of Gain or Loss on Distribution 200627013	731.00-00
Section 737	Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner 200631014	737.00-00
Section 751	Unrealized Receivables and Inventory Items	751.00-00
	• Sale or Exchange of Interest in Partnership 200631014	751.01-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200616023 200616023	754.00-00
	• Timeliness of Election 200606004 200606004 200614008 200614008 200614008 200615015 200615015 200615015 200616001 200616001 200631010 200626003 200626003	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 831	Tax On Insurance Companies Other Than Life Insurance Companies 200628004 200628017 200629028 200629029	831.00-00
	• Whether Company Qualifies as Insurance Company 200631002	831.03-00

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 200628001	851.02-00
Section 856	Definition of Real Estate Investment Trust	856.00-00
	200624063 200624063	
	• Income Requirements 200614024 200614024 200614024 200630010	856.01-00
	• Other Requirements 200620014	856.03-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	200615013 200615013 200615013	
Section 861	Income From Sources Within the U.S.	861.00-00
	• Allocation and Apportionment of Deductions (In General)	861.08-00
	• <i>Research and Experimental Expenditures -- Allocation</i> 200615034 200615034	861.08-05
	• <i>Research and Experimental Expenditures -- Apportionment -- Gross Income Method</i> 200615034 200615034	861.08-07
Section 862	Income From Sources Without U.S.	862.00-00
	200620016	
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	200620016	
Section 877	Expatriation to Avoid Tax	877.00-00
	• Principal Purpose--the Avoidance of Tax 200602003	877.01-00
Section 892	Income of Foreign Governments and of International Organizations	892.00-00
	• Foreign Governments Qualifying For Exemption Under Section 892	892.01-00
	• <i>Pension Trusts</i> 200619019	892.01-03
Section 894	Income Affected by Treaty	894.00-00
	200620017	
	• Dividends 200626009 200626009	894.02-00
Section 897	Disposition of Investment in United States Real Property	897.00-00
	200602011	

	• U.S. Real Property Holding Corporation 200631020	897.03-00
	• 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
	• Allowance of Credit	901.01-00
	• <i>Definition of Income Tax</i> 200622044	901.01-03
	• Minimum Holding Period 200612013 200622044	901.10-00
	• Denial of Credit with Respect to Certain Abusive Transactions 200620022	901.11-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election	911.11-00
	• <i>Timely filed returns</i> 200631005	911.11-01
Section 927	Other Definitions and Special Rules	927.00-00
	• Definition of Export Property 200622048	927.01-00
Section 932	Coordination of United States and Virgin Islands Income Taxes 200624002 200624002	932.00-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200614004 200614004 200614004 200622003 200622017 200631007 200617033 200621013	953.06-00
Section 985	Functional Currency 200625019	985.00-00
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 200620015 200622026	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200601012 200602031 200604015 200604033 200606027 200606027 200609003 200609003 200615006 200615006 200615006 200619001 200620021 200622004 200622009 200622010 200622042 200624003 200624003 200624004 200624004 200629021 200608007 200617001 200617002 200618003 200621001 200621005 200621006 200621016 200627008 200630002	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200629008 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 200629021 200617002	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00

	• Like Kind Property 200602034	1031.02-00
	• Like Kind Real Estate 200631012	1031.03-00
	• Multi-Party Exchanges 200616004 200616004 200630005	1031.06-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200615007 200615007 200615007	1032.00-00
Section 1033	Involuntary Conversion	1033.00-00
	• General Rule 200625032	1033.01-00
	• Definition of Involuntary Conversion Events 200627024	1033.02-00
	• Property Similar or Related in Service or Use 200627024	1033.03-00
Section 1035	Exchanges of Insurance Policies 200622020	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	• Transfers Incident to Divorce 200616008 200616008	1041.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 200604004	1045.00-00
Section 1058	Transfer of Securities Under Certain Agreements	1058.00-00
	• In General 200604033	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 200629021 200617002	1223.00-00
Section 1239	Gain from Sale of Depreciable Property Between Certain Related Tax-payers 200602018	1239.00-00
Section 1286	Tax Treatment of Stripped Bonds 200624005 200624005	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200615012 200615012 200615012	1295.02-02

Section 1296	Passive Foreign Investment Company 200604007	1296.00-00
Section 1297	Special Rules 200604020	1297.00-00
Section 1361	Definitions	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200614023 200614023 200614023	1361.01-02
	• <i>More than One Class of Stock</i> 200622025 200617006	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200616024 200616024 200607001 200617012	1361.03-02
	• Qualified Subchapter S Subsidiary 200614023 200614023 200614023 200625022 200629014	1361.05-00
Section 1362	Election by Small Business Corporation 200620013 200627001	1362.00-00
	• Eligible v. Ineligible 200620013	1362.01-00
	• <i>Shareholder Consent</i> 200620006 200607004	1362.01-01
	• <i>Election After Termination</i> 200602021 200614003 200614003 200614003 200615016 200615016 200615016	1362.01-02
	• <i>Late Elections</i> 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 200615003 200615003 200615004 200615004 200615004 200615005 200615005 200615005 200615021 200615021 200615021 200615022 200615022 200615022 200616002 200616002 200616006 200616006 200616011 200616011 200616013 200616013 200616014 200616014 200616018 200616018 200616019 200616019 200616020 200616020 200616021 200616021 200616027 200616027 200616029 200616029 200619017 200620007 200622002 200622007 200622008 200622012 200622014 200622018 200622023 200622033 200622034 200622036 200622037 200622039 200622040 200622041 200624058 200624058 200624060 200624060 200625001 200625023 200628006 200628015 200629003 200629006 200629022 200631013 200631015 200631018 200631021 200608005 200608020 200610010 200613008 200613008 200613013 200613013 200617021 200617025 200617027 200617032 200617034 200618015 200618019 200618024 200621014 200623064 200626001 200626001 200626029 200626029 200626031 200626031 200626032 200626032 200626039 200626039 200626040 200626040 200630011	1362.01-03
	• Termination of Election	1362.02-00
	• <i>Passive Investment Income</i> 200628005 200629005 200618012	1362.02-03

	• Inadvertent Terminations	1362.04-00
	200602014 200602015 200602024 200603010 200603010 200605005 200606010 200606010 200606011 200606011 200606012 200606012 200606013 200606013 200606014 200606014 200606026 200606026 200619018 200620005 200622019 200628014 200629009 200629017 200629023 200631011 200607001 200607004 200608010 200610002 200613008 200613008 200613018 200613018 200617012 200618002 200618012 200621003 200621008 200621009 200626025 200626025 200627010	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200619021	
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders	1367.00-00
	200619021	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200618021	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200625021 200629018 200627007	
Section 1388	Definitions; Special Rules	1388.00-00
	200625021 200629018 200627007	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	200620016	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00
	200602023	
	• Exceptions to Duty to Withhold	1445.02-00
	• <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i>	1445.02-08
	200631020	
	• 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 200625026	
	• Filing Requirements	1502.75-00
	200601001 200603009 200603009 200625028 200631003 200607007	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200603009 200603009	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	• <i>Apportionment</i>	1502.98-05
	200622032	
Section 1503	Computation and Payment of Taxes	1503.00-00

	• Dual Consolidated Loss 200612012 200631022 200630013 200630014	1503.04-00
	• <i>Dual Resident Corporation</i> 200603003 200603003 200604009 200604010 200609012 200609012 200611008 200622016 200625005 200625012 200625015 200625016 200625017 200625018 200629002 200631016 200631019 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613029 200613029 200617007 200617016 200617023 200618013 200621004 200621007 200623004 200626020 200626020 200626028 200626028 200626033 200626033 200626041 200626041 200627004 200627011 200630008 200630009	1503.04-04
Section 1504	Definitions 200601015 200601016 200604017 200607012 200608014	1504.00-00
Section 2001	Imposition and Rate of Tax 200629021 200629021 200607015	2001.00-00
Section 2014	Credit for Foreign Death Taxes • Limitations of Credit 200627016	2014.00-00 2014.01-00
Section 2032A	Valuation of Farm Real Property 200602007 • Recapture 200608012	2032A.00-00 2032A.05-00
Section 2033	Property in Which Decedent Had an Interest 200603040 200606006 200606006	2033.00-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 200603002 200603002 200617008 • Inclusion of Certain Property in Gross Estate 200615025 200615025 200615025	2035.00-00 2035.01-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200602031 200603040 200606006 200606006 200615025 200615025 200615025 200619001	2036.00-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200619001	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200603040 200606006 200606006 200615025 200615025 200615025 200619001	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200604028 200615025 200615025 200615025 200619001 • Special Powers 200604025 200604026	2041.00-00 2041.04-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200615025 200615025 200615025 200617008	2042.00-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200628007 • Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200602031 200602033	2044.00-00 2044.01-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200602031 200605001 200616026 200616026	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 200622005	2055.12-10	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 200603004 200603004 200626002 200626002 200627016	2056.00-00	
	• Terminable Interests 200608019	2056.01-00	
	• Qualified Terminable Interest Property 200628007 200618018	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 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment	2207.00-00	
	• Recovery From Surviving Spouse - Limitation on Amount of Recovery 200628007	2207.02-00	
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 200615006 200615006 200622009 200629021 200607015 200617002 200627008	2501.00-00	
	• Gift v. Not a Gift 200601012 200612002 200619001 200620021 200622004 200622010 200622042 200624003 200624003 200624004 200624004 200618003 200621001 200621005 200621006 200621016	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 Expenses 200602002	2503.12-00	
Section 2511	Transfers in General (Gift v. Not a Gift) 200617002	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 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200616022 200616022	2513.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200615025 200615025 200615025 200619001	2514.00-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) • Settlement of Marital or Property Rights • <i>Divorce Within Required Period</i>	2516.00-00 2516.01-00 2516.01-03
Section 2518	Disclaimers 200616026 200616026 200618017 200626002 200626002 • Requirements for a Qualified Disclaimer	2518.00-00 2518.01-00
Section 2519	Disposition of Certain Life Estates 200602031 200602033 200604006 200628007	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 200630006 • Transfer Not Exclusively for Charitable etc. Purposes • <i>Charitable Remainder Trusts</i>	2522.00-00 2522.02-00 2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed) 200604028	2523.00-00
Section 2601	Tax On Generation Skipping Transfers 200601010 200615006 200615006 200615006 200616024 200616024 200619001 200619015 200620011 200620012 200620021 200622004 200622009 200622010 200622042 200625013 200629021 200631009 200608007 200621001 200621005 200621006 200621016 200627008 • Exceptions • <i>Irrevocable Trusts</i> 200603022 200603022 200604025 200604026 200624003 200624003 200624004 200624004 200631008 200608001 200617001 200618004 200627005 • Transitional Rules • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.00-00 2601.03-00 2601.03-01 2601.04-00 2601.04-01
Section 2632	Special Rules for Allocation of GST Exemption 200614025 200614025 200614025 200622015 200629016 200613006 200613006 200613021 200613021 200618005 200626007 200626007 • Time and Manner of Allocation	2632.00-00 2632.01-00
Section 2642	Inclusion Ratio 200604002 200622015 200622029 200622030 200608004 200613001 200613001 200613002 200613002 200618006 200626007 200626007	2642.00-00

	• Inclusion Ratio Defined 200603023 200603023 200603024 200603024 200604024 200616022 200616022 200620003 200608008 200608021 200626008 200626008	2642.01-00
	• Special Rules for Certain Inter Vivos Transfers 200602027 200618001	2642.06-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i> 200625014 200629019 200626010 200626010	2652.01-02
Section 2702	Special Valuation Rules for Transfers in Trust 200628007 200617035	2702.00-00
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 200626043 200626043	2702.02-02
Section 2703	Certain Rights and Restrictions Disregarded 200625011	2703.00-00
Section 3101	Rate and Measure of Employee Tax 200626036 200626036	3101.00-00
Section 3111	Liability and Payment of Employer Tax 200626036 200626036	3111.00-00
Section 3121	Definitions	3121.00-00
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 200622043	3121.02-05
	• Employees 200607018	3121.04-00
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers 200601025 200601026 200601027 200601028 200604029 200604030 200604031 200604032 200606036 200606036 200616030 200616030 200628018 200628019 200621017	3231.01-00
Section 3402	Income Tax Collected at Source 200626036 200626036	3402.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200606038 200606038	4051.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200607027 200613038 200613038	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200601003 200602031 200605014 200614032 200614032 200614032 200616008 200616008 200607023 200607027 200617001	4941.00-00
	• Definition of Self-Dealing 200604034 200614032 200614032 200614032 200628038 200607028	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 200607027	4942.00-00

	• Definitions of Principal Terms 200610020	4942.03-00
	• <i>Qualifying Distribution</i> 200603031 200603031 200610020	4942.03-05
	• <i>Set-Asides</i> 200604035 200605015 200628037 200621028 200621029 200621030	4942.03-07
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	• Definition of Excess Business Holdings	4943.03-00
	• <i>Permitted Holdings</i> 200611034	4943.03-01
	• Other Definitions and Rules 200611034	4943.04-00
	• <i>Business Enterprise</i> 200611034	4943.04-03
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200603029 200603029 200616008 200616008 200607027	
	• Definition of Taxable Expenditure 200603031 200603031	4945.04-00
	• <i>Grants to Individuals</i> 200607026	4945.04-04
Section 4946	Definitions and Special Rules	4946.00-00
	• Disqualified Person 200601003	4946.01-00
	• Government Official 200604034	4946.03-00
Section 4955	Taxes on Political Expenditures of Section 501(c)(3) Organizations	4955.00-00
	• Political Expenditure 200602042	4955.04-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	200622053	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200603036 200603036	
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	200618025	
	• 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 200621018	
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	200615027 200615027 200615027 200607022	
	• Exempt v. Non Exempt From Filing 200601036 200601037 200601038 200601039 200612016 200612017 200622054 200607022 200607024 200607025	6033.01-00
Section 6041	Information at Source	6041.00-00
	200609014 200609014 200616031 200616031 200625006 200625031 200610003	

	• Fixed or Determinable Gains, Profits, or Income 200625031	6041.03-00
	• Payments Specifically Included 200602016 200602017	6041.05-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 200603019 200603019	6050P.00-00
	• Applicable Financial Entity 200603018 200603018	6050P.01-00
Section 6051	Receipts for Employees 200626036 200626036	6051.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	• Disclosure to States for State Tax Administration 200622001	6103.04-00
Section 6115	Disclosure of Quid Pro Quo Contributions 200623063	6115.00-00
Section 6166	Extension of Time to Pay Estate Tax 200628042 200613020 200613020 200627023	6166.00-00
	• Election - Time and Manner 200628042	6166.01-00
	• Acceleration of Payments 200613020 200613020	6166.02-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200628042	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 200613020 200613020	6166.52-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Jurisdiction of Tax Court 200627023	6213.02-00
Section 6229	Period of Limitations for Making Assessments	6229.00-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 200628020	6229.03-01
Section 6302	Mode or Time of Collection 200604001	6302.00-00
Section 6331	Levy and Distraint 200614006 200614006 200614006	6331.00-00
Section 6404	Abatements 200611001	6404.00-00
	• General Rule	6404.01-00
	• <i>Excessive</i> 200623060	6404.01-01
	• <i>Erroneous or Illegal</i> 200623060	6404.01-03
Section 6427	Fuels Not Used for Taxable Purposes 200627026	6427.00-00

	• Intercity, Local, or School Buses 200627026	6427.02-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200624002 200624002 200627023	6501.00-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations	6501.07-00
	• <i>Overstated Basis for Costs of Goods Sold</i> 200628020	6501.07-04
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 200604001	6656.00-00
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 6714	Penalty Related to Quid Pro Quo Contributions 200623063	6714.00-00
Section 7479	Declaratory Judgments Relating to Eligibility of Estate with Respect to Installment Payments Under Section 6166 200627023	7479.00-00
	• Remedy	7479.01-00
	• <i>Exhaustion of Administrative Remedies</i> 200627023	7479.01-02
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 200613030 200613030	7508.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year 200607019	7519.00-00
Section 7602	Examination of Books and Witnesses 200631001	7602.00-00
	• Defense to Compliance - Other	7602.03-00
	• <i>Privileged Communications</i> 200631001	7602.03-04
	• Issuance	7602.07-00
	• <i>Authority to Issue</i> 200629025	7602.07-01
Section 7603	Service of Summons 200608022	7603.00-00
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer 200612015	7605.01-00
Section 7611	Restrictions on Church Tax Inquiries and Examinations 200623061	7611.00-00

Section 7701

Definitions

7701.00-00

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 200615009
200615009 200615017 200615017 200615017 200615017 200616005 200616005 200616010
200616010 200616012 200616012 200616012 200616017 200616017 200616025 200616025
200619007 200620008 200620009 200624007 200624007 200624008 200624008
200624009 200624009 200624010 200624010 200624011 200624011 200624012
200624012 200624013 200624013 200624014 200624014 200624015 200624015
200624016 200624016 200624017 200624017 200624018 200624018 200624019
200624019 200624020 200624020 200624021 200624021 200624022 200624022
200624023 200624023 200624024 200624024 200624025 200624025 200624026
200624026 200624027 200624027 200624028 200624028 200624029 200624029
200624030 200624030 200624031 200624031 200624032 200624032 200624033
200624033 200624034 200624034 200624035 200624035 200624036 200624036
200624037 200624037 200624038 200624038 200624039 200624039 200624040
200624040 200624041 200624041 200624042 200624042 200624043 200624043
200624044 200624044 200624045 200624045 200624046 200624046 200624047
200624047 200624048 200624048 200624049 200624049 200624050 200624050
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200624054 200624055 200624055 200624056 200624056 200624057 200624057
200624064 200624064 200625008 200625009 200625010 200628008 200628010
200628011 200628012 200628016 200629010 200629011 200629020 200608006
200608017 200613010 200613010 200617011 200617017 200623005 200623006
200623007 200623008 200623009 200623010 200623011 200623012 200623013
200623014 200623015 200623016 200623017 200623018 200623019 200623020
200623021 200623022 200623023 200623024 200623025 200623026 200623027
200623028 200623029 200623030 200623031 200623032 200623033 200623034
200623035 200623036 200623037 200623038 200623039 200623040 200623041
200623042 200623043 200623044 200623045 200623046 200623047 200623048
200623049 200623050 200623051 200623052 200623053 200623054 200623055
200623056 200623057 200623058 200623059 200626013 200626013 200626014
200626014 200626017 200626017 200626018 200626018 200626019 200626019
200626027 200626027 200627015 200627020

• Associations v. Corporations 7701.01-00
200606009 200606009 200619002 200619003 200619004 200619005 200619006
200619008 200619009 200619010 200619011 200619012 200619013 200623002
200626030 200626030

• Partnerships v. Associations 7701.02-00
200603021 200603021

Section 7805

Rules and Regulations

7805.00-00

• Retroactive Effect of Regulation 7805.04-00

• *Retroactive Application of Rulings* 7805.04-01
200622052

• Effect of Private Rulings 7805.05-00
200603027 200603027

Section 7871

Indian Tribal Governments Treated As States For Certain Purposes

7871.00-00

200621002 200621010

• Tax Exempt Bonds 7871.03-00
200603028 200603028

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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
200615010 200615010 200615013 200615013 200615013 200615018 200615018
200615018 200616005 200616005 200616012 200616012 200616016 200616016
200616017 200616017 200616022 200616022 200616025 200616025 200619002
200619003 200619004 200619005 200619006 200619007 200619008 200619009
200619010 200619011 200619012 200619013 200619015 200619016 200620003
200620008 200620009 200620014 200620018 200620019 200620020 200624007
200624007 200624008 200624008 200624009 200624009 200624010 200624010
200624011 200624011 200624012 200624012 200624013 200624013 200624014
200624014 200624015 200624015 200624016 200624016 200624017 200624017
200624018 200624018 200624019 200624019 200624020 200624020 200624021
200624021 200624022 200624022 200624023 200624023 200624024 200624024
200624025 200624025 200624026 200624026 200624027 200624027 200624028
200624028 200624029 200624029 200624030 200624030 200624031 200624031
200624032 200624032 200624033 200624033 200624034 200624034 200624035
200624035 200624036 200624036 200624037 200624037 200624038 200624038
200624039 200624039 200624040 200624040 200624041 200624041 200624042
200624042 200624043 200624043 200624044 200624044 200624045 200624045
200624046 200624046 200624047 200624047 200624048 200624048 200624049
200624049 200624050 200624050 200624051 200624051 200624052 200624052
200624053 200624053 200624054 200624054 200624055 200624055 200624056
200624056 200624057 200624057 200624064 200624064 200625002 200625008
200625013 200625014 200625041 200628010 200628016 200629004 200629010
200629011 200629014 200629016 200629019 200629020 200608004 200608008
200608013 200608017 200608019 200608021 200608030 200610025 200613006
200613006 200613021 200613021 200617011 200617013 200617014 200617022
200618001 200618005 200618006 200618018 200623002 200623005 200623006
200623007 200623008 200623009 200623010 200623011 200623012 200623013
200623014 200623015 200623016 200623017 200623018 200623019 200623020
200623021 200623022 200623023 200623024 200623025 200623026 200623027
200623028 200623029 200623030 200623031 200623032 200623033 200623034
200623035 200623036 200623037 200623038 200623039 200623040 200623041
200623042 200623043 200623044 200623045 200623046 200623047 200623048
200623049 200623050 200623051 200623052 200623053 200623054 200623055
200623056 200623057 200623058 200623059 200626007 200626007 200626008
200626008 200626010 200626010 200626013 200626013 200626014 200626014
200626017 200626017 200626023 200626023 200626030 200626030 200626035
200626035 200627015 200627017 200627018 200630003

• Section 42; Low-Income Housing Credit 9100.01-00
200603007 200603007 200603008 200603008 200604011 200604012

• Section 266; Carrying Charges 9100.05-00
200629024

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200615014 200615014 200615014

<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
200601011 200602008 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200616007 200616007 200616028 200616028 200622024 200624061 200624061 200625004 200625027 200625029 200613003 200613003 200613004 200613004 200613005 200613005 200617028 200617029 200617030 200617031 200626042 200626042	
<ul style="list-style-type: none"> • Section 446 	9100.10-00
<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
200612009 200626023 200626023 200626035 200626035	
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
200617015	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615015 200615015 200615019 200615019 200615019 200616001 200616001 200631010 200626003 200626003	
<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
200631005	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
200601001 200625028 200628013 200631003 200621015	
<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
200631022	
<ul style="list-style-type: none"> • Other 	9100.22-00
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 200615023 200615023 200620015 200622003 200622016 200622017 200622026 200622028 200622031 200622032 200625005 200625012 200625015 200625016 200625017 200625018 200625022 200625026 200628009 200629002 200629013 200631007 200631016 200631019 200607005 200607014 200608014 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613024 200613024 200613029 200613029 200617007 200617016 200617023 200617033 200618010 200618013 200621004 200621007 200621013 200623004 200626020 200626020 200626028 200626028 200626033 200626033 200626041 200626041 200627004 200627011 200627019 200630008 200630009 200630013 200630014	
<ul style="list-style-type: none"> • 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
200626021 200626021	
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
200631004 200610006 200610011 200610012 200610013 200610014 200610015	

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 200615002	
	200615002 200615008 200615008 200615008 200615009 200615009 200615009	
	200615017 200615017 200615017 200616006 200616006 200616010 200616010	
	200620010 200624006 200624006 200625007 200628011 200628012 200629015	
	200631017 200607016 200608006 200608015 200613010 200613010 200617005	
	200617017 200623062 200623064 200626004 200626004 200626005 200626005	
	200626006 200626006 200626018 200626018 200626019 200626019 200626022	
	200626022 200627020	
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>	9114.03-02
	200604023	
	• <i>Canada</i>	9114.03-06
	200604027 200607014	
	• <i>United Kingdom</i>	9114.03-42
	200626009 200626009	
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List	9999.98-00
	200603001 200603001 200631029 200631029 200613022 200613022 200621032	
	• Bank Secrecy Act	9999.99-00
	200603026 200603026	