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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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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**168 3600**

200629027

**650I0710**

200609024 200609024

**661 0000**

200637042

**662 0000**

200637042

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 200606021 200606021	1.11-00
<b>Section 29</b>	<b>(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source</b>	<b>29.00-00</b>
	200615020 200615020 200615020 200617009 200617010 200646009	
	• Special Rules 200621019	29.04-00
<b>Section 31</b>	<b>Withholdings (Credit v. No Credit Against Tax)</b>	<b>31.00-00</b>
	200644018	
<b>Section 35</b>	<b>Overpayments of Tax</b>	<b>35.00-00</b>
	200624071 200624071	
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>
	200613032 200613032	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	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
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	200624062 200624062 200645014 200645014	
	• 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 200645014 200645014	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
<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b>	<b>43.00-00</b>
	200610009 200627009 200634008	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	200609001 200609001 200609002 200609002 200620004	

	• Limitation In Case of Certain Regulated Companies 200630007 200632010 200632011 200633023 200635004 200635005 200636096 200636096	46.06-00	R
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>	
	• General Rule; Percentages 200649002	47.01-00	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>	
	200601006 200601007 200609014 200609014 200616031 200616031 200619001 200625006 200629008 200637042 200650001 <b>200651003 200651022 200607015</b> 200618025 200645005 200645005 200648027		
	• Compensation for Services	61.09-00	
	• <i>Claim of Right</i> 200631023 200630018 200632015	61.09-01	
	• <i>Payment of Legal Fees</i> 200602016 200602017	61.09-29	
	• Property Transactions 200624003 200624003 200624004 200624004	61.14-00	
	• Assignments 200626036 200626036	61.30-00	
	• Governmental Benefits and Subsidies 200630017 200632005	61.40-00	
	• Recovery of Items Previously Deducted--Tax Benefit	61.44-00	
	• <i>Interest</i> 200624065 200624065	61.44-03	
	• Character of Income 200613022 200613022	61.49-00	
<b>Section 67</b>	<b>2-Percent Floor on Miscellaneous Itemized Deductions</b>	<b>67.00-00</b>	
	• Estates and Trusts 200630016	67.04-00	
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b>	<b>71.00-00</b>	
	200638008		
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>	
	200601045 200622020		
	• Investment in Contract 200643005	72.02-00	
	• Tax on Early Distributions from Qualified Retirement Plans 200643005	72.20-00	
	• <i>Substantially Equal Payments</i> 200601044 200628028 200631025 200634033	72.20-04	
	• Annuity Contracts Not Held By Natural Persons 200626034 200626034	72.21-00	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>	
	200618025 200646003 200649014		
	• Certain Exchanges 200615007 200615007 200615007	83.07-00	
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b>	<b>101.00-00</b>	

	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i>	101.01-02
	200606027 200606027 200636086 <b>200651023 200636086</b>	
	• Flexible Premium Contracts Before 1985	101.05-00
	200646002	
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b>	<b>103.00-00</b>
	200635009 200646017	
	• State and Local	103.02-00
	200619024 200629012 200646017	
	• <i>Political Subdivisions</i>	103.02-01
	200619024 200635009 200646017	
	• <i>On Behalf Of</i>	103.02-02
	200646017	
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	200613023 200613023 200627014	
	• Health and Accident Insurance	104.01-00
	200613023 200613023	
	• Workmen's Compensation	104.02-00
	200625030 200613007 200613007	
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>105.00-00</b>
	200613023 200613023 200627014	
	• Attributable to Employer Contributions	105.01-00
	200613023 200613023	
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>106.00-00</b>
	200602006 200606007 200606007 200626027 200626027	
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>
	200606037 200606037	
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b>	<b>111.00-00</b>
	200618025	
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b>	<b>115.00-00</b>
	200606007 200606007 200619014 200637031 200610001 200626027 200626027 200630001	
<b>Section 117</b>	<b>Qualified Scholarships</b>	<b>117.00-00</b>
	• Limitation	117.05-00
	200607017	
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b>	<b>118.00-00</b>
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i>	118.01-02
	200638002	
	• Contributions in Aid of Construction	118.02-00
	200638002	
	• <i>Definition of Contribution in Aid of Construction</i>	118.02-02
	200647002 200647002 200647002	

<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 200601009 200601022 200601023 200604013 200626024 200626024 200630004	<b>121.00-00</b>
	<ul style="list-style-type: none"> <li>• General Requirements 121.01-00</li> <li>• <i>Use</i> 121.01-03 200613009 200613009</li> <li>• <i>Computation of Excludable Gain</i> 121.01-04 200615011 200615011 200615011 200630015</li> </ul>	
<b>Section 127</b>	<b>Educational Assistance Programs</b> 200624059 200624059	<b>127.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 200625024 200629012 <b>200651012 200640001 200641002</b>	<b>141.00-00</b>
	<ul style="list-style-type: none"> <li>• Private Business Tests 141.01-00</li> <li>• <i>Security or Payment Test</i> 141.01-02 200640001 200641002</li> <li>• <i>Output Facilities</i> 141.01-04 200608009</li> <li>• Private Loan Financing Test 141.02-00 200640001 200641002</li> <li>• Management Contracts 141.07-00 <b>200651012</b></li> </ul>	
<b>Section 142</b>	<b>Exempt Facility Bond</b> 200616032 200616032 200616033 200616033 200628021 200628022 200628023 200628024	<b>142.00-00</b>
	<ul style="list-style-type: none"> <li>• Qualified Residential Rental Project 142.04-00 200601021</li> </ul>	
<b>Section 143</b>	<b>Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond</b> 200622047	<b>143.00-00</b>
<b>Section 146</b>	<b>Volume Cap</b> 200647013 200647013 200647013	<b>146.00-00</b>
	<ul style="list-style-type: none"> <li>• Carryforward of Allocation 146.07-00 200647013 200647013 200647013</li> </ul>	
<b>Section 152</b>	<b>Dependent Defined</b>	<b>152.00-00</b>
	<ul style="list-style-type: none"> <li>• Support Test for Children of Divorced Parents 152.08-00</li> <li>• <i>Release of Exemption</i> 152.08-02 200646014</li> </ul>	
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200613022 200613022 200613034 200613034 200623003 200640003	<b>162.00-00</b>
	<ul style="list-style-type: none"> <li>• Ordinary and Necessary (See Also Specific Headings Infra This Section) 162.02-00 200613022 200613022</li> <li>• Certain Goods and Services 162.04-00</li> <li>• <i>Capture Insurance</i> 162.04-03 200636085 200636085</li> <li>• Certain Business Expenses 162.05-00</li> <li>• <i>Compromise Settlement of Claims</i> 162.05-03 200649011</li> </ul>	

	• 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 200637029 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> 200650005 200626012 200626012	162.36-04
	• <i>Outside Directors</i> 200622027 200618020 200647010 200647010 200647010	162.36-05
	• <i>Disclosure to Shareholders</i> 200607002 200617018	162.36-06
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	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 200637026 200626026 200626026	163.03-03
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	• Real Property Taxes 200612010	164.01-00
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	200601029 200637032 200650017	
	• Basis 200611032	165.01-00
<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> <b>200651026 200632006</b>	167.22-01
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	200625020 200626038 200626038	
	• Recovery Period 200638024	168.18-00

	• Classification of Property 200629031	168.20-00
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 200636096 200630007 200632010 200632011 200633023 200635004 200635005 200636096 200641005	168.24-01
	• Property on Indian Reservations 200601019 200601020	168.31-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	200614030 200614030 200614030 200610017 200630006 200633011 200634039 200648025	
	• Percentage Limitations	170.07-00
	• <i>Publicly Supported Organizations</i> 200648029	170.07-06
	• <i>Other</i> 200648030	170.07-08
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Inventory and Other Property</i> 200627002	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 200631006	170.12-03
<b>Section 171</b>	<b>Amortization of Bond Premium</b>	<b>171.00-00</b>
	• Tax-Exempt Bonds 200627006	171.07-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	200642001	
	• Computing Net Operating Loss 200622045	172.02-00
	• Specified Business 200622045	172.03-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b>	<b>197.00-00</b>
	200614001 200614001 200614001 200616015 200616015	
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Year Of Deduction 200641008	213.04-00
	• Medical Care 200603025 200603025	213.05-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b>	<b>215.00-00</b>
	200638008	
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b>	<b>216.00-00</b>
	200602030 200612010 200636092 200636092 200645002 200645002	
	• Status As Cooperative Housing Corporation 200645001 200645001	216.01-00



	• Distribution of Dwelling Units 200645001 200645001	216.05-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 200607003	<b>263.00-00</b>
	• Leases	263.08-00
	• <i>Improvement by Lessor</i> 200648026	263.08-01
	• <i>Acquisition Costs</i> 200649011	263.08-04
	• Advertising, Good Will, Expansion 200648026	263.11-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 200607021 200613033 200613033 200635010	<b>263A.00-00</b>
	• Capitalization of Costs 200613033 200613033 200630019	263A.03-00
	• <i>Direct Costs</i> 200609018 200609018 200624066 200624066	263A.03-01
	• <i>Indirect Costs</i> 200609018 200609018 200613033 200613033	263A.03-02
	• Allocation Methods 200614005 200614005 200614005 200607021 200630019 200635010	263A.04-00
	• <i>Administrative, Service, or Support Activities Allocation Methods</i> 200609018 200609018 200624067 200624067 200626044 200626044	263A.04-04
	• <i>Simplified Production Method</i> 200607021	263A.04-05
	• <i>Simplified Resale Method</i> 200614005 200614005 200614005	263A.04-06
	• Transition Rules	263A.06-00
	• <i>Rules for Changing a Method of Accounting</i> 200626044 200626044	263A.06-05
	• Change in Method of Accounting under Section 263A 200607021 200626044 200626044 200627025	263A.07-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> <b>200651023</b>	<b>264.00-00</b>
	• Exceptions <b>200651023</b>	264.03-00
	• Allocation of Interest Expense to Policy Cash Values 200627021	264.05-00
<b>Section 266</b>	<b>Carrying Charges</b>	<b>266.00-00</b>
	• Elections 200629024	266.01-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 200617036	<b>267.00-00</b>
	• 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
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Disqualified Individual</i> 200607006	280G.01-04
<b>Section 301</b>	<b>Distributions of Property</b> 200650010 200650011 200608018 200610007 200618009	<b>301.00-00</b>
	• Dividend in Property 200618009	301.01-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200626016 200626016	302.04-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b> 200637022 200613026 200613026	<b>304.00-00</b>
	• Acquisition by Subsidiary 200611004	304.01-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 200615024 200615024 200615024 200618009	<b>305.00-00</b>
	• 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
	• Stripped Preferred Stock 200650017	305.10-00
	• Deemed Distributions 200615024 200615024 200615024	305.13-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 200602005	<b>311.00-00</b>
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 200625025	317.02-00

<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 200606009 200606009	<b>331.00-00</b>
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200617024 200638001 200645012 200645012	<b>332.00-00</b>
	• 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
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 200606009 200606009	<b>336.00-00</b>
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	• Section 332 Liquidations 200602005	337.10-00
	• Transitional Loss Limitation 200636089 200636089	337.15-00
	• Loss Disallowance 200631004 200610006 200610011 200610012 200610013 200610014 200610015 200635003 200648015	337.16-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200615014 200615014 200615014 200634010 200635006 200646013 200647014 200647014 200647014 200647015 200647015 200647015	338.01-02
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 200650010 200650011 200610007 200613027 200613027 200627022 200644008 200645012 200645012	<b>351.00-00</b>
	• Control v. No Control by Transferor 200611004	351.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 200606022 200606022 200616003 200616003 200620002 200622038 200624001 200624001 200628002 200650009 200618016 200626011 200626011 200626016 200626016 200632008 200632014 200638001 200644012 200645010 200645010 200645011 200645011 200649016	<b>355.00-00</b>
	• Spin-Off 200603016 200603016 200604016 200611002 200611003 200611006 200614023 200614023 200614023 200620002 200629001 200629007 200608016 200634005 200644010 200645011 200645011 200645012 200645012	355.01-00
	• <i>Split-Off</i> 200622035 200608016 200610004 200610005 200613019 200613019 200618011 200618016 200645003 200645003 200645013 200645013 200649016	355.01-01
	• Non Pro Rata Distributions, etc. 200632014	355.02-00
	• Active Business 200622038 200618016 200645010 200645010	355.03-00

	• Distributions Within a Consolidated Group 200644010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 200650009	355.10-00
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 200610019	367.30-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	200620002 200622038 200632014 200649016	
	• Statutory Merger or Consolidation (Type "A") 200629001 200629007 200644008	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200613011 200613011	368.01-01
	• Stock for Stock (Type "B") 200650010 200650011	368.02-00
	• 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 200632008 200632014 200634005 200638001 200645006 200645006 200645012 200645012 200645013 200645013 200649016	368.04-00
	• Recapitalization (Type "E") 200613011 200613011 200644008 200648011	368.05-00
	• Change in Identity, etc. (Type "F") 200622025 200608018 200610007 200613011 200613011 200626037 200626037 200633008 200645015 200645015 200648011	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Transfers to Controlled Corporations</i> 200644010	368.08-08
	• Plan of Reorganization 200611007	368.09-00
	• Liquidation v. Reorganization 200644008	368.12-00
	• Transactions Involving Two or More Investment Companies 200622021 200622022 200621011 200621012	368.13-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	200605003 200622013 200636087 200636088 200618022 200636087 200636088	
	• 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 200646012	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Hybrid Instruments	385.04-00
	• <i>Other Instruments</i> 200650017	385.04-06
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	200602045 200602046 200604036 200604039 200614029 200614029 200614029 200634054	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200640003	401.04-00
	• <i>Discrimination on Termination or Curtailment</i> 200606051 200606051	401.04-01
	• Required Distributions 200634068 200634069 200634070 200635013	401.06-00
	• <i>In General</i> 200610026 200610027	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 200607031 200608032 200610026 200610027 200634068 200634069 200634070 200635013	401.06-02
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	200601046 200602047 200604039 200606053 200606053 200614027 200614027 200614027 200615031 200615031 200615031 200625038 200625040 200628026 200628033 200637035 200637036 200637037 200613037 200613037 200617039 200618025 200618028 200618032 200621020 200634017 200634018 200634019 200634020 200634021 200634022 200634058 200634064 200634066 200640003 200643003 200643004	
	• Amounts Distributed or Made Available to Beneficiary 200602045 200636098 200635013 200636098 200643005	402.06-00
	• <i>Exception for Qualified Cash or Deferred Arrangements</i> 200602045	402.06-01
	• Unrealized Appreciation of Employer's Securities 200615007 200615007 200615007 200634059	402.07-00
	• Rollover Contributions 200602044 200602053 200617037 200634035 200634052 200634057 200634066	402.08-00
	• <i>Rollover Lump Sums</i> 200634052	402.08-01
	• <i>By a Surviving Spouse</i> 200634052	402.08-05
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	200602046 200639003	

	• Foreign Situs Trust 200602046	404.03-00
	• Combination Plans 200612018	404.05-00
	• Contingent Contributions 200639003	404.08-00
	• Year of Deduction 200604040 200610016	404.11-00
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200603032 200603032 200605017 200611039 200624070 200624070 200625037 200628030 200628031 200628032 200628034 200608028 200608029 200608033 200618026 200618030 200634028 200634029 200634053 200634060 200646026	
	• Exclusive Benefit of Individual or His Beneficiary 200611037 200615032 200615032 200615032 200637033 200634065 200646025 200646027 200646028	408.01-00
	• Qualification 200639002	408.02-00
	• 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 200615028 200615028 200615029 200615029 200615029 200615030 200615030 200615030 200615033 200615033 200615033 200622056 200625039 200628029 200628032 200628036 200636099 200636100 200637034 200637038 200637040 <b>200651034 200607030 200607031 200608025 200608026</b> 200608027 200608028 200608029 200608031 200608032 200608034 200608035 200608036 200610028 200610030 200613035 200613035 200613036 200613036 200617040 200618027 200618029 200618033 200621021 200634023 200634030 200634031 200634050 200634051 200634055 200634056 200634062 200634067 200634071 200634072 200634073 200635012 200636099 200636100 200638025 200639001 200639002 200642003 200642005 200642006 200643002 200643006 200645024 200645024 200646022 200646026 200648032 200648034 200649038	408.03-00
	• Distributions 200608032 200646026	408.06-00
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	200636101 200618031 200636101 200641006 200641007 200646021 200646024 200648035	
	• Minimum Funding Waiver 200601040 200601043 200602048 200603039 200603039 200604037 200619025 200622057 200622058 200628035 <b>200651039 200607029 200608024 200610024</b> 200621022 200634024 200634025 200634032 200634063 200634074 200635011 200640002 200642004 200642007 200642008 200646023 200649039	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	200648028	
	• Governmental Plan 200641008	414.07-00
	• Church Plan 200610023	414.08-00

	• Certain Employee Contributions 200631024 200634027 200634034	414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 200601046 200605018 200617038 200640003 200643005	<b>415.00-00</b>
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 200641008 200648033	<b>419.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b> 200634009	<b>444.00-00</b>
	• Procedural Requirements for Making Election 200612010 200612011 200616007 200616007 200616028 200616028 200617028 200617029 200617030 200617031	444.03-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200630019	<b>446.00-00</b>
	• 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
<b>Section 448</b>	<b>Limitation on Use of Cash Method of Accounting</b>	<b>448.00-00</b>
	• Qualified Personal Service Corporation Exception	448.04-00
	• <i>Function Test</i> 200606020 200606020	448.04-01
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200601005 200619020 200622046	<b>451.00-00</b>
	• 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
	• <i>Goods (1.451-5)</i> 200638015	451.13-04
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 200627012 200630012 200648012	<b>453.00-00</b>
	• Revocation of Elections 200627012 200630012 200648012	453.08-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200603017 200603017	453.09-01
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 200644014	457.01-00
	• Eligible Deferred Compensation Plan Defined	457.05-00

	• <i>State</i>	457.05-02
	200626015 200626015 200647005 200647005 200647005	
	• <i>Tax Exempt Organization</i>	457.05-03
	200644014	
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	200623003	
	• <i>Accrual Method</i>	461.01-00
	200619022 200638015	
	• <i>Accrual of Other Taxes</i>	461.16-00
	200629026	
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• <i>In General</i>	468A.01-00
	200650002 200650003 200650016	
	• <i>Ruling Amount</i>	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	200611005 200612007 200607008 200607009 200607010 200613017 200613017	
	200647011 200647011 200647011	
	• <i>Nuclear Power Plant</i>	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	200602028 200602029	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	200623003	
	• <i>In General</i>	468B.01-00
	200609014 200609014 200610003 200618014	
	• <i>Taxation of Designated Settlement Funds</i>	468B.02-00
	200602016 200602017	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	• <i>Passive Activity Defined</i>	469.03-00
	• <i>Generally</i>	469.03-01
	200608002 200608003	
	• <i>Definition of Activity</i>	469.03-03
	200606016 200606016 200606017 200606017	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	200607021	
	• <i>Inventories at Cost</i>	471.03-00
	• <i>Discounts</i>	471.03-02
	200605010 200624066 200624066	
	• <i>Items Includible v. Not Includible in Inventory</i>	471.09-00
	200607021	
	• <i>Full Absorption Method (See Also 263A)</i>	471.11-00
	200607021	
	• <i>Change in Inventory Method</i>	471.12-00
	200607021	
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• <i>Election</i>	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
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
	• Control 200619023	482.02-00
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Change in Contract Terms 200628027	483.03-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	200601034 200602036 200605012 200606041 200606041 200606043 200606043 200606044 200606044 200611035 200614031 200614031 200614031 200622055 200625042 200625043 200625044 200628041 200631026 200637039 200610021 200610029 200634042 200634045 200642010 200642012 200649035	
	• Title-Holding Company 200621031	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 200606042 200606042 200611033 200620001 <b>200651037 200621025 200634041</b> 200635018 200642009 200643007 200645025 200645025 200648030	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200606040 200606040 200606045 200606045 200606049 200606049 200615027 200615027 200615027 200631028 200636102 200636105 <b>200651035 200634047</b> 200636102 200636105 200646018 200646019 200646020 200649033 200649034 200649037	501.03-01
	• <i>Unincorporated Associations</i> 200636104 200621023 200621024 200634046 200636104	501.03-04
	• <i>Corporations</i> 200606039 200606039 200648031	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 200634039	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>Social Welfare Groups (See Also 0501.04-00)</i> 200648029	501.03-25
	• <i>Organizational and Operational Tests</i> 200634041	501.03-30
	• <i>Limitation of Beneficiaries</i> 200635018	501.03-31

• <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
• Labor Organizations 200649029	501.05-00
• 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 200636106 200636106	501.07-01
• <i>Leases or Sales of Club Property</i> 200638026	501.07-03
• <i>Business with Nonmembers</i> 200622052 200631027	501.07-05
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200638027	501.09-00
• <i>Permissible Benefits</i> 200602037 200602038	501.09-01
• <i>Inurement</i> 200602037 200602038	501.09-03
• <i>Membership</i> <b>200651036</b>	501.09-04
• 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 200634043 200634048	501.12-03
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200603030 200603030 200642011	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
• Business Activities	501.36-00

	• <i>Fund Raising (See also 0512.06-00)</i> <b>200651037</b>	501.36-04
	• Legislative and Political Propaganda Activities 200625036	501.38-00
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 200602039 200602040 200602041	<b>503.00-00</b>
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200614032 200614032 200614032 200607027	<b>507.00-00</b>
	• Termination Under Section 507(b)(1)(B) 200634038 200635014	507.04-00
	• Aggregate Tax Benefit 200616008 200616008	507.07-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 200602039 200602040 200602041 200610021 200634039	<b>509.00-00</b>
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200648029	509.02-01
	• <i>Supporting Organizations</i> 200614030 200614030 200614030 200648030	509.02-02
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200602039 200602040 200602041 200634036 200634039	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200605013 200625034 200625035 200634036 200648033	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 200602039 200602040 200602041 200619024	512.01-00
	• <i>Rents and Royalties</i> 200601033 200637041 200610022 200648031	512.01-01
	• Partnerships 200605013	512.02-00
	• Definitions	512.09-00
	• <i>General</i> 200606042 200606042	512.09-01
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200638026 200641008	512.09-03
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200621027 200634036 200648029 200648030	<b>513.00-00</b>
	• Sales and Service to Public 200628039	513.04-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 200621033	<b>529.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b> <b>200651022</b>	<b>561.00-00</b>
	• Regulated Investment Companies <b>200651022</b>	561.05-00

<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 200651022</b>	<b>562.00-00</b>
	• General Rule 200604008	562.01-00
	• Preferential Dividends 200625025 <b>200651022</b>	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 200644009	<b>565.00-00</b>
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b>	<b>611.00-00</b>
	• Oil, Gas, or Minerals--General 200645026 200645026	611.01-00
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	• Charitable Deduction 200616009 200616009 200648025	642.03-00
	• <i>Pursuant to Governing Instrument</i> 200644020	642.03-02
	• <i>Paid or Permanently Set Aside</i> 200617001	642.03-03
	• <i>Pooled Income Funds</i> 200608002 200608003	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200637042 <b>200651028 200651029</b>	<b>643.00-00</b>
	• Distributable Net Income 200617004	643.01-00
	• Multiple Trusts 200604015 200629021	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> <b>200651005 200607015 200618003 200633012 200644016</b>	<b>661.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule 200602009 200617015	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200605001	<b>664.00-00</b>
	• 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 200649027	664.03-02
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 200612002 200637025 200647001 200647001 200647001	<b>671.00-00</b>
	• Persons Treated as Grantors 200606027 200606027	671.02-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 200603040 200606006 200606006 200618025	<b>677.00-00</b>

	• Discharge of Obligation of Grantor or Spouse 200627003	677.04-00
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b> 200603040 200606006 200606006	<b>678.00-00</b>
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 200617020 200618023 200633009	<b>691.00-00</b>
	• Includibility of Item as Income in Respect of Decedent Generally 200624065 200624065 200644016	691.01-00
	• <i>Sales and Exchanges</i> 200644020	691.01-02
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200650014 200613031 200613031	701.01-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 200631014	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 200633019	704.01-04
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	• Termination 200606009 200606009	708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 200606009 200606009	<b>721.00-00</b>
<b>Section 722</b>	<b>Basis of Contributing Partner's Interest</b> 200606009 200606009	<b>722.00-00</b>
<b>Section 723</b>	<b>Basis of Property Contributed to Partnership</b> 200606009 200606009	<b>723.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> <b>200651023 200627013 200633019</b>	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 200650009	<b>732.00-00</b>
	• Distributions in Liquidation 200650014 <b>200651023</b>	732.02-00
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 200631014	<b>737.00-00</b>
<b>Section 751</b>	<b>Unrealized Receivables and Inventory Items</b>	<b>751.00-00</b>
	• Sale or Exchange of Interest in Partnership 200631014	751.01-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 200616023 200616023	<b>754.00-00</b>
	• Timeliness of Election 200606004 200606004 200614008 200614008 200614008 200615015 200615015 200615015 200616001 200616001 200631010 200637008 <b>200651020 200626003</b> 200626003 200648010 200649010 200649019	754.02-00
<b>Section 761</b>	<b>Terms Defined</b> 200606035 200606035	<b>761.00-00</b>

<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 200607011 200613028 200613028	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200628004 200628017 200629028 200629029	<b>831.00-00</b>
	• Whether Company Qualifies as Insurance Company 200631002	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	• Expenses Incurred 200610016	832.09-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b>	<b>833.00-00</b>
	• 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
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> <b>200651022</b>	<b>851.00-00</b>
	• Gross Income Requirement 200602032 200628001 200637018 200647017 200647017 200647017	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> <b>200651022</b>	<b>852.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200644006	<b>855.00-00</b>
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 200624063 200624063	<b>856.00-00</b>
	• Income Requirements 200614024 200614024 200614024 200630010	856.01-00
	• Other Requirements 200620014	856.03-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 200615013 200615013 200615013	<b>857.00-00</b>
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b> 200645004 200645004	<b>860.00-00</b>
	• Qualified Investment Entity Defined <b>200651002</b>	860.01-00
	• Adjustments 200648023	860.03-00
<b>Section 860D</b>	<b>REMIC Defined</b>	<b>860D.00-00</b>
	• Election 200646004	860D.01-00
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Gross Income From Sources Within U.S. 200646001	861.01-00
	• 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
<b>Section 862</b>	<b>Income From Sources Without U.S.</b> 200620016	<b>862.00-00</b>
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 200620016	<b>871.00-00</b>
<b>Section 877</b>	<b>Expatriation to Avoid Tax</b>	<b>877.00-00</b>
	• <i>Principal Purpose--the Avoidance of Tax</i> 200602003	877.01-00
<b>Section 884</b>	<b>Branch Tax</b> <b>200651021 200644021 200649017</b>	<b>884.00-00</b>
	• <i>Dividend Equivalent Amount</i> 200649017	884.02-00
	• <i>Effectively Connected Earnings and Profits</i> 200649017	884.04-00
	• <i>Rules for Termination, Liquidation, Reorganization or Incorporation</i> <b>200651021 200649017</b>	884.08-00
	• <i>Reorganization of a Foreign Corporation</i> 200649017	884.08-30
<b>Section 892</b>	<b>Income of Foreign Governments and of International Organizations</b>	<b>892.00-00</b>
	• <i>Foreign Governments Qualifying For Exemption Under Section 892</i>	892.01-00
	• <i>Pension Trusts</i> 200619019	892.01-03
<b>Section 894</b>	<b>Income Affected by Treaty</b> 200620017	<b>894.00-00</b>
	• <i>Dividends</i> 200626009 200626009	894.02-00
	• <i>Hybrid Entities</i> 200645018 200645018	894.14-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 200602011	<b>897.00-00</b>
	• <i>U.S. Real Property Holding Corporation</i> 200631020	897.03-00
	• <i>Distributions of U.S. Real Property Interest By Foreign Corporation</i> 200609017 200609017 200612003	897.05-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 200647021 200647021 200647021 200649025 200649026	<b>901.00-00</b>
	• <i>Allowance of Credit</i>	901.01-00
	• <i>Definition of Income Tax</i> 200622044	901.01-03
	• <i>Dual Capacity Taxpayers</i> 200647021 200647021 200647021 200649025 200649026	901.01-04

	• Minimum Holding Period 200612013 200622044	901.10-00
	• Denial of Credit with Respect to Certain Abusive Transactions 200620022	901.11-00
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	• Election	911.11-00
	• <i>Timely filed returns</i> 200631005 200633006	911.11-01
<b>Section 927</b>	<b>Other Definitions and Special Rules</b>	<b>927.00-00</b>
	• Definition of Export Property 200622048	927.01-00
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b> 200624002 200624002	<b>932.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200614004 200614004 200614004 200622003 200622017 200631007 200617033 200621013	953.06-00
<b>Section 985</b>	<b>Functional Currency</b> 200625019	<b>985.00-00</b>
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	• Election 200620015 200622026	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200601012 200602031 200604015 200604033 200606027 200606027 200609003 200609003 200615006 200615006 200615006 200619001 200620021 200622004 200622009 200622010 200622042 200624003 200624003 200624004 200624004 200629021 200650001 200650017 <b>200651005 200651023 200608007 200617001</b> 200617002 200618003 200621001 200621005 200621006 200621016 200627008 200630002 200633012 200645005 200645005 200647022 200647022 200647022 200648016 200648017 200648023	<b>1001.00-00</b>
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200629008 200637042 200607015	1001.02-07
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b>	<b>1011.00-00</b>
	• Allocation of Basis 200611032 <b>200651023</b>	1011.01-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200601012 200604015 200629021 200637042 200617002 200645005 200645005	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	• Property Held For Productive Use or Investment <b>200651030</b>	1031.01-00
	• Like Kind Property 200602034 <b>200651018 200651025 200649028</b>	1031.02-00
	• Like Kind Real Estate 200631012	1031.03-00



	• Multi-Party Exchanges 200616004 200616004 200630005	1031.06-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200615007 200615007 200615007	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	• General Rule 200625032	1033.01-00
	• Definition of Involuntary Conversion Events 200627024	1033.02-00
	• Property Similar or Related in Service or Use 200627024 200644019	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200622020 <b>200651023</b>	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b>	<b>1041.00-00</b>
	• Transfers Incident to Divorce 200616008 200616008	1041.01-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 200604004	<b>1045.00-00</b>
<b>Section 1058</b>	<b>Transfer of Securities Under Certain Agreements</b>	<b>1058.00-00</b>
	• In General 200604033	1058.01-00
<b>Section 1081</b>	<b>Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of S.E.C.</b> 200609004 200609004	<b>1081.00-00</b>
<b>Section 1082</b>	<b>Basis for Determining Gain or Loss</b> 200609004 200609004	<b>1082.00-00</b>
<b>Section 1083</b>	<b>Definitions</b> 200609004 200609004	<b>1083.00-00</b>
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 200609024 200609024	<b>1202.00-00</b>
<b>Section 1211</b>	<b>Limitation on Capital Losses</b> 200609024 200609024	<b>1211.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> <b>200651033 200651033</b>	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200601012 200604015 200629021 200637042 200617002 200645005 200645005	<b>1223.00-00</b>
<b>Section 1239</b>	<b>Gain from Sale of Depreciable Property Between Certain Related Tax-payers</b> 200602018	<b>1239.00-00</b>
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 200624005 200624005 200650017	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200615012 200615012 200615012	1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 200604007	<b>1296.00-00</b>

<b>Section 1297</b>	<b>Special Rules</b> 200604020	<b>1297.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 200650001 200633004 200648011	<b>1361.00-00</b>
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	• <i>Number of Shareholders</i> 200633013	1361.01-01
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200614023 200614023 200614023 <b>200651017</b>	1361.01-02
	• <i>More than One Class of Stock</i> 200622025 200617006 200632004	1361.01-04
	• Certain Trusts Permitted as Shareholders 200650001 200633018	1361.03-00
	• <i>Grantor Trusts</i> 200648011	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200616024 200616024 200637024 200607001 200617012 200638004	1361.03-02
	• <i>Qualified Subchapter S Subsidiary</i> 200614023 200614023 200614023 200625022 200629014 200645003 200645003 200648006	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 200620013 200627001 200638007	<b>1362.00-00</b>
	• 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

	<ul style="list-style-type: none"> <li>• <i>Late Elections</i> <span style="float: right;">1362.01-03</span></li> <li>200601004 200601018 200602001 200602010 200602012 200602013 200602020</li> <li>200602022 200604021 200605006 200605007 200605008 200605009 200606005</li> <li>200606005 200606015 200606015 200606023 200606023 200606025 200606025</li> <li>200606028 200606028 200606032 200606032 200606033 200606033 200612004</li> <li>200612005 200612006 200612008 200612011 200612014 200614003 200614003</li> <li>200614003 200614026 200614026 200614026 200615003 200615003 200615003</li> <li>200615004 200615004 200615004 200615005 200615005 200615005 200615021</li> <li>200615021 200615021 200615022 200615022 200615022 200616002 200616002</li> <li>200616006 200616006 200616011 200616011 200616013 200616013 200616014</li> <li>200616014 200616018 200616018 200616019 200616019 200616020 200616020</li> <li>200616021 200616021 200616027 200616027 200616029 200616029 200619017</li> <li>200620007 200622002 200622007 200622008 200622012 200622014 200622018</li> <li>200622023 200622033 200622034 200622036 200622037 200622039 200622040</li> <li>200622041 200624058 200624058 200624060 200624060 200625001 200625023</li> <li>200628006 200628015 200629003 200629006 200629022 200631013 200631015</li> <li>200631018 200631021 200636090 200637007 200637013 200637015 200637019</li> <li>200637028 200650006 200650008 200650013 <b>200651006 200651011 200608005</b></li> <li>200608020 200610010 200613008 200613008 200613013 200613013 200617021</li> <li>200617025 200617027 200617032 200617034 200618015 200618019 200618024</li> <li>200621014 200623064 200626001 200626001 200626029 200626029 200626031</li> <li>200626031 200626032 200626032 200626039 200626039 200626040 200626040</li> <li>200630011 200633005 200633020 200633021 200633024 200633029 200634009</li> <li>200636090 200638005 200638006 200638011 200638012 200638013 200638014</li> <li>200638017 200638023 200647016 200647016 200647016 200647027 200647027</li> <li>200647027 200648001 200648009 200649006 200649009 200649013 200649024</li> </ul>	
	<ul style="list-style-type: none"> <li>• Termination of Election <span style="float: right;">1362.02-00</span></li> <li>200637002 200637003 200637004 <b>200651010 200638007 200648008</b></li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i> <span style="float: right;">1362.02-03</span></li> <li>200628005 200629005 200636093 200637010 <b>200651010 200618012 200636093</b></li> <li>200638007 200647026 200647026 200647026</li> </ul>	
	<ul style="list-style-type: none"> <li>• Inadvertent Terminations <span style="float: right;">1362.04-00</span></li> <li>200602014 200602015 200602024 200603010 200603010 200605005 200606010</li> <li>200606010 200606011 200606011 200606012 200606012 200606013 200606013</li> <li>200606014 200606014 200606026 200606026 200619018 200620005 200622019</li> <li>200628014 200629009 200629017 200629023 200631011 200637010 200637012</li> <li><b>200651008 200651017 200651024 200651027 200607001 200607004 200608010</b></li> <li>200610002 200613008 200613008 200613018 200613018 200617012 200618002</li> <li>200618012 200621003 200621008 200621009 200626025 200626025 200627010</li> <li>200632001 200633018 200633022 200633025 200638004 200638019 200644005</li> <li>200647004 200647004 200647004 200647006 200647006 200647006 200649004</li> <li>200649005 200649008</li> </ul>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> <span style="float: right;"><b>1366.00-00</b></span>	
	200619021	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> <span style="float: right;"><b>1367.00-00</b></span>	
	200619021	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> <span style="float: right;"><b>1374.00-00</b></span>	
	200618021 200644013	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> <span style="float: right;"><b>1375.00-00</b></span>	
	<b>200651010</b>	
<b>Section 1377</b>	<b>Definitions and Special Rules</b> <span style="float: right;"><b>1377.00-00</b></span>	
	200633013	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> <span style="float: right;"><b>1381.00-00</b></span>	
	200625021 200629018 200627007	

<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200625021 200629018 200627007	<b>1388.00-00</b>
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200620016	<b>1441.00-00</b>
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 200602023	<b>1445.00-00</b>
	• 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> 200631020	1445.02-08
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i> 200602023 200649003	1445.07-02
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200603009 200603009 200647019 200647019 200647019	<b>1502.00-00</b>
	• Liability for Tax 200643001	1502.06-00
	• Intercompany Transactions 200644021	1502.13-00
	• <i>Anti-Avoidance</i> 200611032	1502.13-03
	• Consolidated Net Operating Loss Deduction 200601017 200625026 200633007 200638010 200645007 200645007 200647008 200647008 200647008 200647009 200647009 200647009	1502.21-00
	• Stock Basis After Certain Triangular Reorganizations	1502.30-00
	• <i>Basis Adjustment</i> 200638001	1502.30-03
	• Life and Non-Life 200644021	1502.50-00
	• Filing Requirements 200601001 200603009 200603009 200625028 200631003 200650012 200607007 200647019 200647019 200647019	1502.75-00
	• <i>When Group Remains in Existence</i> 200603009 200603009	1502.75-10
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	• <i>Apportionment</i> 200622032	1502.98-05
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b> 200637027	<b>1503.00-00</b>
	• Dual Consolidated Loss 200612012 200631022 200637027 200630013 200630014	1503.04-00

	<ul style="list-style-type: none"> <li>• <i>Dual Resident Corporation</i> 1503.04-04</li> </ul>	
	200603003 200603003 200604009 200604010 200609012 200609012 200611008 200622016 200625005 200625012 200625015 200625016 200625017 200625018 200629002 200631016 200631019 200637027 200637030 200650007 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 200633026 200634014 200635007 200638003 200644004 200645016 200645016 200646011 200648002 200648007	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200601015 200601016 200604017 200607012 200608014	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	200629021 200629021 200607015	
<b>Section 2014</b>	<b>Credit for Foreign Death Taxes</b>	<b>2014.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitations of Credit 2014.01-00</li> </ul>	
	200627016	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200648028	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	200602007	
	<ul style="list-style-type: none"> <li>• Recapture 2032A.05-00</li> </ul>	
	200608012	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	200603040 200606006 200606006 200637042 <b>200651028 200651029</b>	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	200603002 200603002 200617008	
	<ul style="list-style-type: none"> <li>• Inclusion of Certain Property in Gross Estate 2035.01-00</li> </ul>	
	200615025 200615025 200615025	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	200602031 200603040 200606006 200606006 200615025 200615025 200615025 200619001 200637042	
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	200619001 200637042	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	200603040 200606006 200606006 200615025 200615025 200615025 200619001 200637042	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	200604028 200615025 200615025 200615025 200619001 200637021 200637042	
	<ul style="list-style-type: none"> <li>• Special Powers 2041.04-00</li> </ul>	
	200604025 200604026	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	200615025 200615025 200615025 200617008	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	200628007	
	<ul style="list-style-type: none"> <li>• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 2044.01-00</li> </ul>	
	200602031 200602033	

<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>	
	• Claims Against the Estate 200648028	2053.09-00	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>	
	200602031 200605001 200616026 200616026 200632013 200648028 200649023		
	• 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	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>	
	200603004 200603004 200626002 200626002 200627016 200648022		
	• Terminable Interests 200608019	2056.01-00	
	• Qualified Terminable Interest Property 200628007 200618018	2056.07-00	
	• <i>Effective Election</i> 200612001	2056.07-01	
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b>	<b>2057.00-00</b>	<b>R</b>
	200602007		
<b>Section 2101</b>	<b>Tax Imposed v. Not Imposed on Estates on Nonresidents Not Citizens</b>	<b>2101.00-00</b>	
	200603011 200603011		
<b>Section 2207</b>	<b>Liability of Recipient of Property Over Which Decedent Had Power of Appointment</b>	<b>2207.00-00</b>	
	• Recovery From Surviving Spouse - Limitation on Amount of Recovery 200628007	2207.02-00	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>	
	200604006		
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>	
	200603011 200603011		
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>	
	200604028 200609003 200609003 200615006 200615006 200615006 200622009 200629021 200636042 200637025 <b>200651028 200651029 200607015 200617002</b> 200627008 200647001 200647001 200647001 200648016 200648017		
	• Gift v. Not a Gift 200601012 200612002 200619001 200620021 200622004 200622010 200622042 200624003 200624003 200624004 200624004 200618003 200621001 200621005 200621006 200621016 200633012 200638020 200644002 200644003 200645005 200645005 200648018 200648019 200648020 200648021	2501.01-00	
	• <i>Transfer by Incompetent or Incompetent's Committee</i> 200637025 200647001 200647001 200647001	2501.01-01	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>	
	200633015 200633016 200633017 200634006 200634007		
	• Present v. Future Interests 200608011	2503.03-00	

	• Exclusion for Certain Transfers for Educational Expenses or Medical Expenses 200602002	2503.12-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200650001 200617002	<b>2511.00-00</b>
	• Consideration 200648028	2511.02-00
	• Gifts Indirectly Made 200608011	2511.04-00
	• Contribution to Corporation 200608011	2511.12-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 200603002 200603002 200603040 200606006 200606006	<b>2512.00-00</b>
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 200616022 200616022	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200615025 200615025 200615025 200619001 200647022 200647022 200647022	<b>2514.00-00</b>
	• Definition of General Power of Appointment 200637021	2514.03-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	• Settlement of Marital or Property Rights	2516.01-00
	• <i>Divorce Within Required Period</i> 200616008 200616008	2516.01-03
<b>Section 2518</b>	<b>Disclaimers</b> 200616026 200616026 200618017 200626002 200626002 200649023	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200604003	2518.01-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 200602031 200602033 200604006 200628007	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200630006 200633011	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 200631006	2522.02-03
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200648025	2522.02-04
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b> 200604028	<b>2523.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 200601010 200615006 200615006 200615006 200616024 200616024 200619001 200619015 200620011 200620012 200620021 200622004 200622009 200622010 200622042 200625013 200629021 200631009 200637021 200637042 <b>200651005</b> <b>200651028 200651029 200608007 200621001 200621005 200621006 200621016</b> 200627008 200634004 200638020 200647022 200647022 200647022 200648016 200648017	<b>2601.00-00</b>
	• Exceptions	2601.03-00

	• <i>Irrevocable Trusts</i>	2601.03-01
	200603022 200603022 200604025 200604026 200624003 200624003 200624004 200624004 200631008 200608001 200617001 200618004 200627005 200632002 200632003 200633002 200633003 200633012 200644002 200644003	
	• Transitional Rules	2601.04-00
	200604015	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200601012 200609003 200609003 200615001 200615001 200615001 200629008 200650001 200607015 200648018 200648019 200648020 200648021	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	200644015	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	200614025 200614025 200614025 200622015 200629016 200636091 <b>200651019</b> 200613006 200613006 200613021 200613021 200618005 200626007 200626007 200636091 200644007 200645005 200645005	
	• Time and Manner of Allocation	2632.01-00
	200604005 200606002 200606002 200606034 200606034 200627017 200627018 200633015 200633016 200633017 200634006 200634007	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	200604002 200622015 200622029 200622030 200636094 200637011 200608004 200613001 200613001 200613002 200613002 200618006 200626007 200626007 200633014 200636094 200644001 200644015	
	• Inclusion Ratio Defined	2642.01-00
	200603023 200603023 200603024 200603024 200604024 200616022 200616022 200620003 200608008 200608021 200626008 200626008 200632009	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	200602027 200618001	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i>	2652.01-02
	200625014 200629019 200636094 200626010 200626010 200636094	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	• Separate Shares	2654.03-00
	200636094 200636094	
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	200628007 200617035	
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i>	2702.02-02
	200626043 200626043	
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	200625011	
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	200626036 200626036	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	200626036 200626036	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• 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
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200637014	3121.15-00
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200601025 200601026 200601027 200601028 200604029 200604030 200604031 200604032 200606036 200606036 200616030 200616030 200628018 200628019 200650015 <b>200651031 200651032 200621017 200633027 200633028 200634011</b> 200634013 200641003 200641004 200642002 200645020 200645020 200645021 200645021 200645022 200645022	3231.01-00
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 200626036 200626036	<b>3402.00-00</b>
<b>Section 3406</b>	<b>Backup Withholding</b> 200645008 200645008 200645017 200645017 200646010	<b>3406.00-00</b>
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 200606038 200606038	<b>4051.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 200607027 200613038 200613038	<b>4940.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 200601003 200602031 200605014 200614032 200614032 200614032 200616008 200616008 200637041 200607023 200607027 200617001 200649030 200649031 200649032	<b>4941.00-00</b>
	• Definition of Self-Dealing 200604034 200614032 200614032 200614032 200628038 <b>200651038 200607028</b> 200635015 200635016 200635017	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200607027 200634016 200641009	<b>4942.00-00</b>
	• Definitions of Principal Terms 200610020	4942.03-00
	• <i>Qualifying Distribution</i> 200603031 200603031 200610020 200641010	4942.03-05
	• <i>Set-Asides</i> 200604035 200605015 200628037 200621028 200621029 200621030 200634037 200641010	4942.03-07
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	• Definition of Excess Business Holdings	4943.03-00
	• <i>Permitted Holdings</i> 200611034 200637041	4943.03-01
	• Other Definitions and Rules 200611034	4943.04-00
	• <i>Business Enterprise</i> 200611034	4943.04-03

<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 200637041	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200603029 200603029 200616008 200616008 200607027 200634016	<b>4945.00-00</b>
	• Definition of Taxable Expenditure 200603031 200603031	4945.04-00
	• <i>Grants to Individuals</i> 200607026	4945.04-04
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	• Disqualified Person 200601003	4946.01-00
	• Government Official 200604034	4946.03-00
<b>Section 4955</b>	<b>Taxes on Political Expenditures of Section 501(c)(3) Organizations</b>	<b>4955.00-00</b>
	• Political Expenditure 200602042	4955.04-00
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b> 200622053	<b>4971.00-00</b>
	• Additional Tax 200634026	4971.02-00
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• Excess Contributions 200640003	4972.02-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 200603036 200603036	<b>4975.00-00</b>
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200634061	4975.04-02
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 200618025	<b>4976.00-00</b>
	• Disqualified Benefits 200602037 200602038	4976.01-00
<b>Section 4979</b>	<b>Tax on Certain Excess Contributions</b> 200640003	<b>4979.00-00</b>
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 200637036 200637037	<b>4980.00-00</b>
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b>	<b>6011.00-00</b>
	• Incomplete Returns <b>200651015</b>	6011.02-00
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 200646015	<b>6013.00-00</b>
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 200606001 200606001 200621018	<b>6015.00-00</b>
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 200615027 200615027 200615027 200607022	<b>6033.00-00</b>

	• Exempt v. Non Exempt From Filing 200601036 200601037 200601038 200601039 200612016 200612017 200622054 200607022 200607024 200607025	6033.01-00
<b>Section 6038</b>	<b>Information with Respect to Certain Foreign Corporations and Partnerships</b>	<b>6038.00-00</b>
	• Dollar Penalty for Failure to Furnish Information 200645023 200645023	6038.02-00
<b>Section 6041</b>	<b>Information at Source</b> 200609014 200609014 200616031 200616031 200625006 200625031 <b>200651003</b> 200610003	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200625031 200645008 200645008 200645017 200645017 200646010	6041.03-00
	• Payments Specifically Included 200602016 200602017 200645008 200645008 200645017 200645017 200646010	6041.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b> 200645008 200645008 200645017 200645017 200646010	<b>6045.00-00</b>
<b>Section 6046</b>	<b>Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock</b> 200645023 200645023	<b>6046.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b>	<b>6049.00-00</b>
	• Reportable Interest 200645008 200645008 200645017 200645017 200646010	6049.01-00
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 200644017	<b>6050I.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 200603019 200603019	<b>6050P.00-00</b>
	• Applicable Financial Entity 200603018 200603018	6050P.01-00
<b>Section 6051</b>	<b>Receipts for Employees</b> 200626036 200626036	<b>6051.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 200641001	<b>6103.00-00</b>
	• Disclosure to States for State Tax Administration 200622001	6103.04-00
<b>Section 6115</b>	<b>Disclosure of Quid Pro Quo Contributions</b> 200623063	<b>6115.00-00</b>
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 200628042 200613020 200613020 200627023 200648028	<b>6166.00-00</b>
	• 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

<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>	<b>6213.00-00</b>
	• Jurisdiction of Tax Court 200627023	6213.02-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 200628020	6229.03-01
<b>Section 6302</b>	<b>Mode or Time of Collection</b>	<b>6302.00-00</b>
	200604001	
<b>Section 6331</b>	<b>Levy and Distraint</b>	<b>6331.00-00</b>
	200614006 200614006 200614006	
<b>Section 6403</b>	<b>Overpayment of Installment</b>	<b>6403.00-00</b>
	200648028	
<b>Section 6404</b>	<b>Abatements</b>	<b>6404.00-00</b>
	200611001	
	• General Rule	6404.01-00
	• <i>Excessive</i> 200623060	6404.01-01
	• <i>Erroneous or Illegal</i> 200623060	6404.01-03
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b>	<b>6427.00-00</b>
	200627026	
	• Intercity, Local, or School Buses 200627026	6427.02-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b>	<b>6501.00-00</b>
	200624002 200624002 200627023	
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 200645019 200645019	6501.03-03
	• 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
	• Waiver of Limitation (Waived v. Not Waived) 200637001	6501.08-00
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b>	<b>6503.00-00</b>
	200637001	
<b>Section 6656</b>	<b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b>	<b>6656.00-00</b>
	200604001	
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b>	<b>6672.00-00</b>
	200637001	
	• Party Liable 200604001	6672.03-00
<b>Section 6679</b>	<b>Failure to File Returns, etc., With Respect to Foreign Corporations or Foreign Partnership</b>	<b>6679.00-00</b>

	• Insufficient Information on Return 200645023 200645023	6679.02-00
	• Reasonable Cause Exception 200645023 200645023	6679.03-00
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b>	<b>6700.00-00</b>
	• Makes or Furnishes Statement 200610018	6700.02-00
<b>Section 6708</b>	<b>Failure to Maintain Lists of Investors In Potentially Abusive Tax Shelters</b> 200646016	<b>6708.00-00</b>
<b>Section 6714</b>	<b>Penalty Related to Quid Pro Quo Contributions</b> 200623063	<b>6714.00-00</b>
<b>Section 7479</b>	<b>Declaratory Judgments Relating to Eligibility of Estate with Respect to Installment Payments Under Section 6166</b> 200627023	<b>7479.00-00</b>
	• Remedy	7479.01-00
	• <i>Exhaustion of Administrative Remedies</i> 200627023	7479.01-02
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> 200613030 200613030	<b>7508.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b> 200607019	<b>7519.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 200631001	<b>7602.00-00</b>
	• 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
<b>Section 7603</b>	<b>Service of Summons</b> 200608022	<b>7603.00-00</b>
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 200612015	7605.01-00
<b>Section 7611</b>	<b>Restrictions on Church Tax Inquiries and Examinations</b> 200623061	<b>7611.00-00</b>

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  
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200623053 200623054 200623055 200623056 200623057 200623058 200623059  
200626013 200626013 200626014 200626014 200626017 200626017 200626018  
200626018 200626019 200626019 200626027 200626027 200627015 200627020  
200632016 200633019 200634002 200634003 200634015 200636083 200636084  
200638005 200638009 200638021 200638022 200647007 200647007 200647007  
200647012 200647012 200647012 200647018 200647018 200647018 200647023  
200647023 200647023 200647024 200647024 200647024 200647025 200647025  
200647025 200649012

• Associations v. Corporations 7701.01-00  
200606009 200606009 200619002 200619003 200619004 200619005 200619006  
200619008 200619009 200619010 200619011 200619012 200619013 200623002  
200626030 200626030 200649007

• Partnerships v. Associations 7701.02-00  
200603021 200603021 200649018

• Association v. Trust 7701.03-00

• *Fixed Investment Trusts* 7701.03-11  
200650017

Section 7702

Life Insurance Contract Defined  
200651023 200651023

7702.00-00

	• Change in Benefits During First 15 Years <b>200651023</b>	7702.17-00
	• Correction of Errors 200635001 200646002	7702.20-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	• Qualifying Income 200635008 200638018	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 200622052	7805.04-01
	• Effect of Private Rulings 200603027 200603027	7805.05-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200621002 200621010 200635002 200638016	<b>7871.00-00</b>
	• Tax Exempt Bonds 200603028 200603028 200648024	7871.03-00

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

200601002 200602004 200602007 200602011 200602023 200602027 200603023  
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- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 146; Volume Cap 9100.03-00  
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- Section 266; Carrying Charges 9100.05-00  
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<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 200615014 200615014 200634010 200635006 200646013 200647015 200647015 200647015</li> </ul>	9100.06-00
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<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200631005 200633006</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200601001 200625028 200628013 200631003 200650012 200621015</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 200631022</li> </ul>	9100.21-00

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• 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
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> <li>• <i>Australia</i> 9114.03-02               <ul style="list-style-type: none"> <li>200604023</li> </ul> </li> <li>• <i>Canada</i> 9114.03-06               <ul style="list-style-type: none"> <li>200604027 200607014 200646001</li> </ul> </li> <li>• <i>United Kingdom</i> 9114.03-42               <ul style="list-style-type: none"> <li>200626009 200626009</li> </ul> </li> </ul>	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	<ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00               <ul style="list-style-type: none"> <li>200646015</li> </ul> </li> </ul>	

• Not Able to Identify Under Present List 9999.98-00  
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200649036

• Bank Secrecy Act 9999.99-00  
200603026 200603026

