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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**

**UNMATCHED TRANSACTIONS**

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Other 200701030	1.12-00
<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>
	200708005	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	200702029	
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00
	• <i>Buildings Eligible for Credits Only If Minimum Long-Term Commitment to Low Income Housing</i>	42.08-06
	200703024	
	• Definitions and Special Rules	42.09-00
	• <i>Tenant's Right of First Refusal</i>	42.09-03
	200703024	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	200701016 200703031 200708054	
	• Refunds and Reimbursements	61.13-00
	• <i>Refund of Taxes or Duties</i>	61.13-07
	200708003	
	• Fringe Benefits	61.53-00
	200705010 200705010	
	• <i>Frequent Flyer Miles</i>	61.53-02
	200705010 200705010	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	200708002	
	• Rabbi Trusts	83.13-00
	200703012	
<b>Section 102</b>	<b>Gifts and Inheritances</b>	<b>102.00-00</b>
	200708003	
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	200704017 200704017	
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>105.00-00</b>
	200708006 <b>200709007</b>	
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>106.00-00</b>
	200703015 200704005 200704005 200708006 <b>200709007</b>	
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b>	<b>115.00-00</b>
	200702022 200703015 200704007 200704007	
	• Filing Requirements	115.07-00
	200702022	
<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
	<b>200709055</b>	
	• Contributions in Aid of Construction	118.02-00
	<b>200709055</b>	

<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 200702032	<b>121.00-00</b>
<b>Section 132</b>	<b>Certain Fringe Benefits</b> • Working Condition Fringe 200705010 200705010	<b>132.00-00</b> 132.03-00
<b>Section 142</b>	<b>Exempt Facility Bond</b> • Qualified Residential Rental Project 200702025  • <i>Project Period Rule</i> 200702025	<b>142.00-00</b> 142.04-00  142.04-03
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b> • Public Approval Requirement 200703017	<b>147.00-00</b> 147.06-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> • Travel (See Also Issues 162.12-06 and 162.13-03) 200705029 200705029  • Health Insurance Costs of Self Employed Individuals 200704017 200704017	<b>162.00-00</b> 162.08-00  162.35-00
<b>Section 163</b>	<b>Interest</b> • Limitation on Investment Interest in General  • <i>Investment Income and Expenses</i> 200701012	<b>163.00-00</b> 163.03-00  163.03-03
<b>Section 165</b>	<b>Deductions For Losses</b> • Worthless Securities  • <i>Securities In Affiliated Corporations</i> 200706011	<b>165.00-00</b> 165.06-00  165.06-02
<b>Section 166</b>	<b>Bad Debts</b> 200706011	<b>166.00-00</b>
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> • Classification of Property <b>200709063</b>	<b>168.00-00</b> 168.20-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> • Percentage Limitations  • <i>Medical Organizations and Hospitals</i> 200702034 200702043  • <i>Publicly Supported Organizations</i> 200702034 200702043  • Ordinary Income and Capital Gain Property  • <i>Qualified Appreciated Stock</i> 200702031	<b>170.00-00</b> 170.07-00  170.07-03  170.07-06  170.11-00 170.11-05
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b> • Medical Care	<b>213.00-00</b> 213.05-00

	• <i>Special Education</i> 200704001 200704001	213.05-05
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 200701027 <b>200709009</b>	<b>216.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>  • Acquisition of Property, Intangibles <b>200709003</b>	<b>263.00-00</b>  263.13-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 200703021  • Redemption from Noncorporate Shareholder in Partial Liquidation 200703021	<b>302.00-00</b>  302.04-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200701018 200701019  • Nonrecognition of Gain or Loss 200706011  • Within One Year 200704018 200704018	<b>332.00-00</b>  332.01-00  332.02-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 200703021  • Express Election 200703021  • <i>Time in which Election must be made</i> 200703026	<b>338.00-00</b>  338.01-00  338.01-02
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 200701019 200705014 200705014 200706007	<b>351.00-00</b>
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 200705016 200705016 200706006 200708015 200708064 <b>200709050</b>  • Spin-Off 200701010 200701013 200702033 200702047 200703030 200704018 200704018 200705014 200705014 200705016 200705016 200706006 200708015 200708016 200708017 <b>200709050</b>  • <i>Split-Off</i> 200708012  • Control 200708015  • <i>Distribution of Control</i> 200705016 200705016 200708015 <b>200709050</b>  • Distributions Within a Consolidated Group 200701010 200705016 200705016 200708015 200708017 <b>200709050</b>	<b>355.00-00</b>  355.01-00  355.01-01  355.05-00  355.05-01  355.09-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 200708012	<b>356.00-00</b>
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>  • Liabilities in Excess of Basis 200706007	<b>357.00-00</b>  357.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b>	<b>361.00-00</b>

	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 200701010	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b> <b>200709054</b>	<b>367.00-00</b>
	• Treatment of Transfers of Stock or Securities to Foreign Corporations <b>200709054</b>	367.03-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200705017 200705017 200706006 <b>200709037</b>	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200702047	368.01-00
	• Stock for Property (Type "C") <b>200709037</b>	368.03-00
	• Assets for Control of Transferee (Type "D") 200702033 200704018 200704018 200706006 200706007 200708016 200708019 <b>200709018</b>	368.04-00
	• Change in Identity, etc. (Type "F") 200701017 200702028	368.06-00
	• Continuity of Interest Rule <b>200709037</b>	368.08-00
	• <i>Business Enterprise Continuity</i> <b>200709037</b>	368.08-06
	• <i>Transfers to Controlled Corporations</i> 200708017	368.08-08
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> <b>200709018</b>	<b>382.00-00</b>
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200703036 200703042 200703046	<b>402.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 200703035 200703047 200704033 200704033 200704040 200704040 200705031 200705031 200705034 200705034	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 200705032 200705032 200707159	408.01-00
	• Qualification 200707158	408.02-00
	• <i>Benefit Distributions</i> 200703047 200704033 200704033	408.02-01
	• Rollover Contributions 200702039 200703035 200703040 200703043 200703044 200703045 200703047 200704033 200704033 200704034 200704034 200704038 200704038 200705031 200705031 200706012 200707157 200707160 200708085 <b>200709068</b>	408.03-00
	• Distributions 200703035 200705031 200705031	408.06-00
<b>Section 408A</b>	<b>Roth IRA</b> <b>200709067</b>	<b>408A.00-00</b>

<b>Section 412</b>	<b>Minimum Funding Standards</b> 200706013	<b>412.00-00</b>
	• Minimum Funding Waiver 200703041 200704039 200704039 200705033 200705033 200705035 200705035	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	• Church Plan 200708090	414.08-00
	• Separate Lines of Business and Operating Units <b>200709069</b>	414.18-00
<b>Section 447</b>	<b>Method of Accounting for Corporations Engaged in Farming</b>	<b>447.00-00</b>
	• Suspense Account For Family Corporation 200708084	447.06-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 200703011 200704006 200704006 200705002 200705002	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 200703012	457.01-00
	• Eligible Deferred Compensation Plan Defined 200706008	457.05-00
	• <i>Tax Exempt Organization</i> 200703012	457.05-03
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> <b>200709003</b>	461.06-01
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i> <b>200709057 200709058</b>	468A.03-04
	• Ruling Amount 200701002 200702015	468A.04-00
	• <i>Revised Schedules</i> 200701003 200701004 200701005 200701006 200701029 200702001 200703001 <b>200709057 200709058</b>	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Contributions to Fund</i> 200703033	468A.05-06
	• Nuclear Power Plant	468A.06-00
	• <i>Experimental Nuclear Facilities</i> 200702017	468A.06-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	• Other Funds <b>200709035</b>	468B.06-00
	• Clarification Of Taxation of Certain Funds <b>200709035</b>	468B.07-00

<b>Section 472</b>	<b>Last-In, First-Out Inventories</b> 200701031	<b>472.00-00</b>
	• LIFO Conformity Requirement	472.05-00
	• <i>Applied on Controlled-Group Basis</i> 200703018	472.05-01
	• Dollar Value Method 200701031	472.08-00
	• <i>Link-Chain Method</i> 200701031	472.08-04
	• <i>Methods for Determining Current-Year Cost</i> 200701031	472.08-06
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Securities Traders <b>200709015</b>	475.08-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 200704041 200704041 <b>200709073</b>	<b>501.00-00</b>
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200702046 200708089 <b>200709064 200709066</b>	501.03-01
	• <i>Educational Organizations</i> 200702045	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200702034 200702037 200702038 200702043	501.03-11
	• <i>Public Recreation Facilities and Athletic Organizations</i> 200708087	501.03-19
	• <i>Schools, Colleges, etc.</i> 200703039	501.03-23
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
	• <i>Local Associations of Employees</i> 200706014 <b>200709071</b>	501.04-01
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
	• <i>Performance of Particular Services for Members</i> <b>200709070</b>	501.06-01
	• Social Clubs	501.07-00
	• <i>Profit v. Not for Profit</i> 200702044	501.07-01
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200705030 200705030	501.15-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200708086 200708088	<b>507.00-00</b>
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Continuation of Private Foundation Status 200702034 200702043	509.03-00



<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> <i>200709072 200709073</i>	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200703037 200703038 200704035 200704035 200704036 200704036	<b>512.00-00</b>
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200702035 200702036 200702040 200702041 200702042 <b>200709072</b>	<b>513.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 200701009	<b>528.00-00</b>
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200708054	<b>661.00-00</b>
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners</b>  • Persons Treated as Grantors 200703012	<b>671.00-00</b>  671.02-00
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 200702007	<b>691.00-00</b>
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b> 200704028 200704028 200704030 200704030  • Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200704028 200704028 200704030 200704030	<b>701.00-00</b>  701.01-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 200704028 200704028 200704030 200704030	<b>707.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>  • Variable Contract Defined 200701016	<b>817.00-00</b>  817.04-00
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200703007	<b>831.00-00</b>
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>  • Interinsurers or Reciprocal Underwriters 200701026	<b>832.00-00</b>  832.15-00
<b>Section 835</b>	<b>Election By Reciprocal</b> 200701014	<b>835.00-00</b>
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 200701024  • Gross Income Requirement 200701020 200705026 200705026	<b>851.00-00</b>  851.02-00
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200701024 200704013 200704013	<b>855.00-00</b>
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b>  • Income Requirements 200705019 200705019  • Investment Requirements 200705001 200705001	<b>856.00-00</b>  856.01-00  856.02-00

	• Rents From Real Property 200705013 200705013	856.04-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 200701008	<b>857.00-00</b>
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200702021	857.02-03
<b>Section 925</b>	<b>Transfer Pricing Rules</b>	<b>925.00-00</b>
	• Computation of Transfer Pricing	925.01-00
	• <i>Election of Grouping</i> 200705028 200705028	925.01-01
<b>Section 954</b>	<b>Foreign Base Company Income</b> <b>200709049</b>	<b>954.00-00</b>
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200702013 200703031 200708001 200708054 <b>200709013</b>	<b>1001.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200706001 200708054	<b>1031.00-00</b>
	• Multi-Party Exchanges <b>200709036</b>	1031.06-00
	• Basis 200708054	1031.08-00
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b>	<b>1041.00-00</b>
	• Transfers Incident to Divorce <b>200709014</b>	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain <b>200709011 200709012</b>	1042.01-00
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	• <i>More than One Class of Stock</i> 200708018 <b>200709004</b>	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Electing Small Business Trusts</i> 200702024	1361.03-03
	• Qualified Subchapter S Subsidiary 200701017 200705023 200705023	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 200705011 200705011 200705022 200705022 <b>200709047</b>	<b>1362.00-00</b>
	• Eligible v. Ineligible 200705011 200705011 200705022 200705022	1362.01-00
	• <i>Election After Termination</i> <b>200709047</b>	1362.01-02

	• <i>Late Elections</i>	1362.01-03
	200701015 200701022 200701023 200702026 200702027 200703016 200703020 200703029 200704014 200704014 200704015 200704015 200704024 200704024 200705003 200705003 200705008 200705008 200705009 200705009 200705011 200705011 200705022 200705022 200706004	
	• Termination of Election	1362.02-00
	200702027	
	• <i>Passive Investment Income</i>	1362.02-03
	200704008 200704008 200704016 200704016 200705006 200705006 200705007 200705007	
	• Inadvertent Terminations	1362.04-00
	200701007 200701021 200701028 200702003 200702020 200703023 200703027 200703028 200703032 200704020 200704020 200704021 200704021 200704022 200704022 200704025 200704025 200704026 200704026 200704027 200704027 200705004 200705004 200705012 200705012 200705015 200705015 200705018 200705018 200705020 200705020 200705021 200705021 <b>200709017 200709051</b>	
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	200701017	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b>	<b>1374.00-00</b>
	200701017	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	• Certain Other Cooperatives	1381.02-00
	200706002	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns)</b>	<b>1502.00-00</b>
	• Intercompany Transactions	1502.13-00
	• <i>Obligations of Members</i>	1502.13-02
	200701010	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	<b>200709048 200709052 200709053</b>	
	• Filing Requirements	1502.75-00
	200702030 200708009 <b>200709038</b>	
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss	1503.04-00
	• <i>Dual Resident Corporation</i>	1503.04-04
	200701025 200705005 200705005 <b>200709005</b>	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	• Interest v. No Interest at Time of Death	2033.01-00
	200707158	
<b>Section 2051</b>	<b>Definition of Taxable Estate - Gross Estate Less Deductions</b>	<b>2051.00-00</b>
	200707158	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	200702013 200702018	
	• Qualified Terminable Interest Property	2056.07-00
	• <i>Effective Election</i>	2056.07-01
	200708001	

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 200703031 200708054	<b>2501.00-00</b>
	• Gift v. Not a Gift 200702013	2501.01-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> <b>200709014</b>	<b>2512.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 200703031 200705025 200705025 200708001 200708054	<b>2601.00-00</b>
	• Effective Dates 200702013	2601.01-00
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 200702014 200703002	<b>2632.00-00</b>
	• Time and Manner of Allocation 200702002	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200703002	2632.02-00
<b>Section 2642</b>	<b>Inclusion Ratio</b> 200702004 200703022 200708001 <b>200709010</b>	<b>2642.00-00</b>
	• Inclusion Ratio Defined 200703022 200704003 200704003	2642.01-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i> 200708001	2652.01-02
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• Wages 200705010 200705010	3121.01-00
	• <i>Supplemental Unemployment Benefit Plans</i> <b>200709056</b>	3121.01-11
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200703019	3121.04-01
	• <i>Handicapped Workers</i> 200703019	3121.04-10
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200704029 200704029 200706009 200706010 <b>200709060 200709061</b>	3231.01-00
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Wages 200705010 200705010	3306.02-00
	• Employees 200703019	3306.05-00
<b>Section 3401</b>	<b>Definitions</b> 200704031 200704031	<b>3401.00-00</b>
	• Wages Subject to Withholding 200705010 200705010	3401.01-00

	• Employer-Employee Relationship 200704031 200704031	3401.04-00
	• <i>Employer v. Not an Employer</i> 200704031 200704031	3401.04-01
	• <i>Employee v. Not an Employee</i> 200703019	3401.04-02
<b>Section 3406</b>	<b>Backup Withholding</b> 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	<b>3406.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 200705010 200705010	<b>4261.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	• Other Definitions 200704032 200704032	4941.05-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200704037 200704037	<b>4942.00-00</b>
	• Definitions of Principal Terms 200704037 200704037	4942.03-00
	• <i>Qualifying Distribution</i> 200704037 200704037	4942.03-05
	• Other Definitions <b>200709065</b>	4942.04-00
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	• Definition of Excess Business Holdings <b>200709065</b>	4943.03-00
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200704037 200704037	<b>4945.00-00</b>
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b>	<b>6012.00-00</b>
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 200702022	6012.05-01
<b>Section 6041</b>	<b>Information at Source</b> 200704004 200704004 <b>200709008</b>	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200704004 200704004	6041.03-00
	• Payments Specifically Included 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	6041.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b> 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	<b>6045.00-00</b>
	• Payments to Attorneys 200704004 200704004	6045.07-00
	• <i>Payments to Attorneys -- Exception for 6041(a) Payments</i> 200704004 200704004	6045.07-02

<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 200704004 200704004	<b>6049.00-00</b>
	• Reportable Interest 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	6049.01-00
<b>Section 6051</b>	<b>Receipts for Employees</b> 200705010 200705010	<b>6051.00-00</b>
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 200707002	<b>6621.00-00</b>
<b>Section 7701</b>	<b>Definitions</b> 200701011 200701032 200702005 200703025 200706003 200706005 200708010 200708011 <b>200709016 200709019 200709020 200709021 200709022 200709023</b> <b>200709024 200709025 200709026 200709027 200709028 200709029 200709030</b> <b>200709031 200709032 200709033 200709034 200709039 200709040 200709041</b> <b>200709042 200709043 200709044 200709045 200709046 200709059</b>	<b>7701.00-00</b>
	• Associations v. Corporations 200704002 200704002 <b>200709006</b>	7701.01-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 200708010 200708011 <b>200709019 200709020 200709021 200709022 200709023</b> <b>200709024 200709025 200709026 200709027 200709028 200709029 200709030</b> <b>200709031 200709032 200709033 200709034</b>	<b>7704.00-00</b>
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200703006	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200703019	7805.03-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200702019	<b>7871.00-00</b>
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b> 200701009 200701011 200701012 200701022 200701024 200702002 200702004 200702005 200702014 200702016 200703002 200703022 200703025 200704002 200704002 200704003 200704003 200704010 200704010 200704011 200704011 200704012 200704012 200704013 200704013 200705023 200705023 200705024 200705024 200706003 200706005 200708001 <b>200709006 200709010 200709015</b> <b>200709039 200709040 200709041 200709042 200709043 200709044 200709045</b> <b>200709046 200709059 200709067</b>	<b>9100.00-00</b>
	• Section 42; Low-Income Housing Credit 200702029	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026	9100.06-00
	• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014	9100.09-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023	9100.15-00
	• Extension of Time For Filing Return 200702030	9100.19-00

	• Section 1502; Election to File Consolidated Return 200708009 <b>200709038</b>	9100.20-00
	• Other 200701025 200701030 200705005 200705005 <b>200709005 200709048 200709052</b> <b>200709053</b>	9100.22-00
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200702016	9100.26-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200701022 200703003 200703004 200703005 200704009 200704009 200708004 <b>200709001 200709002 200709016 200709039 200709040</b>	9100.31-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> <b>200709062</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 200704042 200704042 200706008 200707001 200707002 200707003 200707004 200707005 200707006 200707007 200707008 200707009 200707010 200707011 200707012 200707013 200707014 200707015 200707016 200707017 200707018 200707019 200707020 200707021 200707022 200707023 200707024 200707025 200707026 200707027 200707028 200707029 200707030 200707031 200707032 200707033 200707034 200707035 200707036 200707037 200707038 200707039 200707040 200707041 200707042 200707043 200707044 200707045 200707046 200707047 200707048 200707049 200707050 200707051 200707052 200707053 200707054 200707055 200707056 200707057 200707058 200707059 200707060 200707061 200707062 200707063 200707064 200707065 200707066 200707067 200707068 200707069 200707070 200707071 200707072 200707073 200707074 200707075 200707076 200707077 200707078 200707079 200707080 200707081 200707082 200707083 200707084 200707085 200707086 200707087 200707088 200707089 200707090 200707091 200707092 200707093 200707094 200707095 200707096 200707097 200707098 200707099 200707100 200707101 200707102 200707103 200707104 200707105 200707106 200707107 200707108 200707109 200707110 200707111 200707112 200707113 200707114 200707115 200707116 200707117 200707118 200707119 200707120 200707121 200707122 200707123 200707124 200707125 200707126 200707127 200707128 200707129 200707130 200707131 200707132 200707133 200707134 200707135 200707136 200707137 200707138 200707139 200707140 200707141 200707142 200707143 200707144 200707145 200707146 200707147 200707148 200707149 200707150 200707151 200707152 200707153 200707154 200707155 200707156 200708007 200708008 200708020 200708021 200708022 200708023 200708024 200708025 200708026 200708027 200708028 200708029 200708030 200708031 200708032 200708033 200708034 200708035 200708036 200708037 200708038 200708039 200708040 200708041 200708042 200708043 200708044 200708045 200708046 200708047 200708048 200708049 200708050 200708051 200708052 200708053 200708055 200708056 200708057 200708058 200708059 200708060 200708061 200708062 200708063 200708065 200708066 200708067 200708068 200708069 200708070 200708071 200708072 200708073 200708074 200708075 200708076 200708077 200708078 200708079 200708080 200708081 200708082 200708083 200708089 <b>200709008</b>	9999.98-00

