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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 200712006	
	• 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 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	200711014 200711014 200711022 200711022	
<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 200709007 200709007	
<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 200709007 200709007	
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>
	• Reduction of Tax Attributes	108.02-00
	200714017	
	• <i>Election to Reduce Basis of Depreciable Property First</i>	108.02-01
	200712020	
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b>	<b>115.00-00</b>
	200702022 200703015 200704007 200704007	

	• Filing Requirements 200702022	115.07-00
<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> 200709055 200709055	118.01-02
	• Contributions in Aid of Construction 200709055 200709055	118.02-00
<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>	<b>132.00-00</b>
	• Working Condition Fringe 200705010 200705010	132.03-00
<b>Section 142</b>	<b>Exempt Facility Bond</b>	<b>142.00-00</b>
	• Qualified Residential Rental Project 200702025	142.04-00
	• <i>Project Period Rule</i> 200702025	142.04-03
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b>	<b>147.00-00</b>
	• Public Approval Requirement 200703017	147.06-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200711015 200711015	<b>162.00-00</b>
	• Travel (See Also Issues 162.12-06 and 162.13-03) 200705029 200705029	162.08-00
	• Health Insurance Costs of Self Employed Individuals 200704017 200704017	162.35-00
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200701012	163.03-03
<b>Section 165</b>	<b>Deductions For Losses</b> 200711015 200711015	<b>165.00-00</b>
	• Worthless Securities 200710004 200710004 200710004 200710004 200710004 200710004	165.06-00
	• <i>Securities In Affiliated Corporations</i> 200706011	165.06-02
<b>Section 166</b>	<b>Bad Debts</b> 200706011 200714008	<b>166.00-00</b>
<b>Section 167</b>	<b>Depreciation</b> 200711015 200711015	<b>167.00-00</b>
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200711015 200711015	<b>168.00-00</b>
	• Classification of Property 200709063 200709063	168.20-00

<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	• Percentage Limitations	170.07-00
	• <i>Churches</i> 200712046 200712047	170.07-01
	• <i>Medical Organizations and Hospitals</i> 200702034 200702043	170.07-03
	• <i>Publicly Supported Organizations</i> 200702034 200702043	170.07-06
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Qualified Appreciated Stock</i> 200702031	170.11-05
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	• Carryback and Carryover	172.01-00
	• <i>10-Year Carryover</i> 200711015 200711015	172.01-05
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Medical Care	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>	<b>216.00-00</b>
	200701027 200709009 200709009	
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200712041	216.01-02
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	• Acquisition of Property, Intangibles 200709003 200709003	263.13-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Farmers</i> 200713023	263A.02-07
	• Property Produced in a Farming Business 200713023	263A.05-00
	• <i>Two-Year Preproductive Period</i> 200713023	263A.05-01
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b>	<b>264.00-00</b>
	200711014 200711014	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	200703021	
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200703021	302.04-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b>	<b>306.00-00</b>

	• Section 306 Stock v. Not 306 Stock 200713020	306.01-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200701018 200701019	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 200706011 200710003 200710003 200710003 200710003 200710003 200710003	332.01-00
	• Within One Year 200704018 200704018	332.02-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 200703021	<b>338.00-00</b>
	• Express Election 200703021	338.01-00
	• <i>Time in which Election must be made</i> 200703026 200712034	338.01-02
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 200701019 200705014 200705014 200706007	<b>351.00-00</b>
	• Control v. No Control by Transferor 200712018	351.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 200705016 200705016 200706006 200708015 200708064 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200709050 200712039	<b>355.00-00</b>
	• Spin-Off 200701010 200701013 200702033 200702047 200703030 200704018 200704018 200705014 200705014 200705016 200705016 200706006 200708015 200708016 200708017 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200709050 200712018 200712026 200712033 <b>200715004</b>	355.01-00
	• <i>Split-Off</i> 200708012	355.01-01
	• Active Business 200712039	355.03-00
	• Control 200708015	355.05-00
	• <i>Distribution of Control</i> 200705016 200705016 200708015 200709050 200709050	355.05-01
	• Distributions Within a Consolidated Group 200701010 200705016 200705016 200708015 200708017 200709050 200709050	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>	<b>357.00-00</b>
	• Liabilities in Excess of Basis 200706007	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> 200709054 200709054	<b>367.00-00</b>
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200709054 200709054	367.03-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200705017 200705017 200706006 200709037 200709037 200712040	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200702047 200713020	368.01-00
	• Stock for Property (Type "C") 200709037 200709037	368.03-00
	• Assets for Control of Transferee (Type "D") 200702033 200704018 200704018 200706006 200706007 200708016 200708019 200709018 200709018 200712018 200712039 200712040	368.04-00
	• Change in Identity, etc. (Type "F") 200701017 200702028 200710003 200710003 200710003 200710003 200710003 200710003	368.06-00
	• Continuity of Interest Rule 200709037 200709037	368.08-00
	• <i>Business Enterprise Continuity</i> 200709037 200709037	368.08-06
	• <i>Transfers to Controlled Corporations</i> 200708017	368.08-08
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 200710004 200710004 200710004 200710004 200710004 200710004	<b>381.00-00</b>
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 200709018 200709018 200713015	<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 200714029	<b>402.00-00</b>
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> <b>200715013</b>	<b>403.00-00</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 200709068 200709068	408.03-00
	• Distributions 200703035 200705031 200705031	408.06-00
<b>Section 408A</b>	<b>Roth IRA</b> 200709067 200709067	<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 200711021 200711021 200713025 200713026	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 200709069 200709069	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 <b>200715007</b>	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> 200709003 200709003	461.06-01
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b> 200711015 200711015	<b>468.00-00</b>
<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> 200709057 200709058 200709057 200709058	468A.03-04
	• Ruling Amount 200701002 200702015	468A.04-00
	• <i>Revised Schedules</i> 200701003 200701004 200701005 200701006 200701029 200702001 200703001 200709057 200709058 200709057 200709058	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>
	• Taxation of Designated Settlement Funds 200714007	468B.02-00



	• Definitions 200714007	468B.04-00
	• Other Funds 200709035 200709035	468B.06-00
	• Clarification Of Taxation of Certain Funds 200709035 200709035 200714007	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 200709015 200709015	475.08-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 200704041 200704041 200709073 200710017 200710017 200710017 200710017 200710017 200710017 200710019 200710019 200710019 200710019 200710019 200709073 200711040 200711040	<b>501.00-00</b>
	• Religious, Charitable, etc., Institutions and Community Chest 200711035 200711035 200712045 <b>200715015</b>	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200702046 200708089 200709064 200709066 200710012 200710012 200710012 200710012 200710012 200710012 200709064 200709066	501.03-01
	• <i>Trusts</i> 200711024 200711024	501.03-03
	• <i>Educational Organizations</i> 200702045	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200702034 200702037 200702038 200702043 200714020 200714021 200714022 200714023 200714024	501.03-11
	• <i>Public Recreation Facilities and Athletic Organizations</i> 200708087	501.03-19
	• <i>Research Organizations</i> 200714026	501.03-21
	• <i>Schools, Colleges, etc.</i> 200703039	501.03-23
	• <i>Scientific Organizations</i> 200714026	501.03-24
	• <i>Organizational and Operational Tests</i> 200711023 200711023	501.03-30
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00

	• <i>Local Associations of Employees</i> 200706014 200709071 200709071	501.04-01
	• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 200714027	501.04-02
	• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200713024	501.06-00
	• <i>Performance of Particular Services for Members</i> 200709070 200709070 200714028	501.06-01
	• <i>Conduct of Business for Profit</i> 200713024	501.06-02
	• <i>Social Clubs</i>	501.07-00
	• <i>Profit v. Not for Profit</i> 200702044	501.07-01
	• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 200705030 200705030	501.15-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200708086 200708088	<b>507.00-00</b>
	• <i>Termination Under Section 507(a)(1)</i> <b>200715014</b>	507.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 200714020 200714021 200714022 200714023 200714024	<b>509.00-00</b>
	• <i>Definitions</i>	509.01-00
	• <i>Private Foundation</i> 200712045	509.01-01
	• <i>Continuation of Private Foundation Status</i> 200702034 200702043 200711035 200711035	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200709072 200709073 200710017 200710017 200710017 200710017 200710017 200710017 200710018 200710018 200710018 200710018 200710018 200710018 200710019 200710019 200710019 200710019 200710019 200709072 200709073 200714020 200714021 200714022 200714023 200714024	<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 200710014 200710014 200710014 200710014 200710014 200710014 200710015 200710015 200710015 200710015 200710015 200710015 200711025 200711025 200711026 200711026 200711027 200711027 200711030 200711030 200711031 200711031 200711032 200711032 200711033 200711033 200711034 200711034 200711036 200711036 200711037 200711037 200711038 200711038 200711039 200711039 <b>200715015</b>	<b>512.00-00</b>
	• <i>Trade Shows (See Also 0501.26-04)</i> 200713024	512.07-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200702035 200702036 200702040 200702041 200702042 200709072 200710018 200710018 200710018 200710018 200710018 200710018 200709072 200713024	<b>513.00-00</b>

	• Trusts 200710013 200710013 200710013 200710013 200710013 200710013 200710013 200710016 200710016 200710016 200710016 200710016 200710016 200711028 200711028 200711029 200711029	513.01-00
<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 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200710013 200710013 200710013 200710013 200710013 200710013 200710016 200710016 200710016 200710016 200710016 200710016 200711028 200711028 200711029 200711029	664.03-02
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> <b>200715005</b>	<b>671.00-00</b>
	• Persons Treated as Grantors 200703012	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	<b>701.00-00</b>
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200704028 200704028 200704030 200704030	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 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 200714005 200714006	<b>754.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	• Variable Contract Defined 200701016	817.04-00
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200703007 200714015	<b>831.00-00</b>
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	• Underwriting Income 200711017 200711017	832.04-00
	• Losses Incurred	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 200711017 200711017	832.06-01
	• Interinsurers or Reciprocal Underwriters 200701026	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	<b>851.00-00</b>

	• Gross Income Requirement 200701020 200705026 200705026	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>	<b>856.00-00</b>
	• Income Requirements 200705019 200705019	856.01-00
	• Investment Requirements 200705001 200705001	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 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Dividends 200712007	894.02-00
<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> 200709049 200709049	<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 200709013 200709013	<b>1001.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200706001 200708054 200712013	<b>1031.00-00</b>
	• Like Kind Real Estate 200712013	1031.03-00
	• Multi-Party Exchanges 200709036 200709036	1031.06-00
	• Basis 200708054	1031.08-00
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200714002	<b>1033.00-00</b>
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200711014 200711014 <b>200715006</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 200709014 200709014	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 200709011 200709012 200709011 200709012	1042.01-00
<b>Section 1361</b>	<b>Definitions</b> 200712001	<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 200709004 200709004	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 200709047 200709047 200713017	<b>1362.00-00</b>
	• Eligible v. Ineligible 200705011 200705011 200705022 200705022	1362.01-00
	• <i>Election After Termination</i> 200709047 200709047	1362.01-02
	• <i>Late Elections</i> 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 200710005 200710005 200710005 200710005 200710005 200710005 200710006 200710006 200710006 200710006 200710006 200710006 200710007 200710007 200710007 200710007 200710007 200710007 200711018 200711018 200712014 200712024 200712025 200713004 200713016 200713019 200713022	1362.01-03
	• Termination of Election 200702027 200713017	1362.02-00
	• <i>Passive Investment Income</i> 200704008 200704008 200704016 200704016 200705006 200705006 200705007 200705007 200713017	1362.02-03
	• Inadvertent Terminations 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 200709017 200709051 200709017 200709051 200712016	1362.04-00
<b>Section 1363</b>	<b>Effect of Election on Corporation</b> 200701017	<b>1363.00-00</b>
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 200701017 200712039	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	• Certain Other Cooperatives 200706002 200713014 200714010	1381.02-00
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200714011 200714017	<b>1502.00-00</b>

	• Intercompany Transactions 200710004 200710004 200710004 200710004 200710004 200710004	1502.13-00
	• <i>Stock of Members</i> 200710004 200710004 200710004 200710004 200710004 200710004	1502.13-01
	• <i>Obligations of Members</i> 200701010	1502.13-02
	• Consolidated Net Operating Loss Deduction 200709048 200709052 200709053 200709048 200709052 200709053 200712035	1502.21-00
	• Filing Requirements 200702030 200708009 200709038 200709038 200714011	1502.75-00
<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> 200701025 200705005 200705005 200709005 200709005 200711007 200711007 200712003 200712015 200712022 200712030 200713003 200713021 200714003 200714012	1503.04-04
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200712018	1504.02-01
<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 200707158	2033.01-00
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	• General Power v. Not a General Power 200712008	2041.03-00
<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 Deduction)</b>	<b>2056.00-00</b>
	200702013 200702018	
	• Qualified Terminable Interest Property	2056.07-00
	• <i>Effective Election</i> 200708001 200711005 200711005	2056.07-01
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i> 200712010	2056.19-01
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	200703031 200708054 <b>200715005</b>	
	• Gift v. Not a Gift 200702013 200712029 <b>200715005</b>	2501.01-00
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	200709014 200709014	
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	200703031 200705025 200705025 200708001 200708054 200712029 200714016	

	• Effective Dates 200702013	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 200712008 200714009	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 200712008	2601.03-05
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 200702014 200703002 200710001 200710001 200710001 200710001 200710001 200710001	<b>2632.00-00</b>
	• Time and Manner of Allocation 200702002 200714001 <b>200715002</b>	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 200709010 200709010 200711001 200711001 200711005 200711005 <b>200715001 200715008 200715009</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 200711005 200711005	2652.01-02
<b>Section 3121</b>	<b>Definitions</b> 200714018	<b>3121.00-00</b>
	• Wages 200705010 200705010	3121.01-00
	• <i>Supplemental Unemployment Benefit Plans</i> 200709056 200709056	3121.01-11
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i> 200714018	3121.01-15
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200703019	3121.04-01
	• <i>Handicapped Workers</i> 200703019	3121.04-10
	• Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements 200714018	3121.16-00
	• <i>Employer Contributions</i> 200714018	3121.16-01
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200704029 200704029 200706009 200706010 200709060 200709061 200709060 200709061 200712031 200712043 200714019 <b>200715010 200715011</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 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	• Withholding on Gambling Winnings 200713002	3402.15-00
<b>Section 3406</b>	<b>Backup Withholding</b> 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005	<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> 200711006 200711006	<b>4051.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 200705010 200705010	<b>4261.00-00</b>
<b>Section 4471</b>	<b>Transportation By Water</b> 200714004	<b>4471.00-00</b>
<b>Section 4472</b>	<b>Definitions</b>	<b>4472.00-00</b>
	• Covered Voyage 200714004	4472.01-00
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>	<b>4940.00-00</b>
	• Alternative Excise Tax on Non-Exempt Private Foundations <b>200715014</b>	4940.01-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> <b>200715015</b>	<b>4941.00-00</b>
	• Definition of Self-Dealing 200711023 200711023 200711024 200711024	4941.04-00
	• Other Definitions 200704032 200704032	4941.05-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200704037 200704037 <b>200715014</b>	<b>4942.00-00</b>
	• Definitions of Principal Terms 200704037 200704037	4942.03-00
	• <i>Qualifying Distribution</i> 200704037 200704037	4942.03-05
	• <i>Set-Asides</i> <b>200715014</b>	4942.03-07



	• Other Definitions 200709065 200709065	4942.04-00
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> <b>200715015</b>	<b>4943.00-00</b>
	• Definition of Excess Business Holdings 200709065 200709065	4943.03-00
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200704037 200704037 <b>200715014</b>	<b>4945.00-00</b>
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	• Split-Interest Trusts 200714025	4947.02-00
<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 200709008 200709008 200712006	<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 200712004 200712005	6041.03-00
	• Payments Specifically Included 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005	6041.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b> 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005	<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 200712004 200712005	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>	<b>7701.00-00</b>
	200701011 200701032 200702005 200703025 200706003 200706005 200708010 200708011 200709016 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200710002 200710002 200710002 200710002 200710002 200710002 200709016 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200711004 200711004 200711008 200711008 200711009 200711009 200711010 200711010 200711011 200711011 200711012 200711012 200711013 200711013 200711016 200711016 200711019 200711019 200712011 200712012 200712017 200712019 200712021 200712027 200712028 200712036 200712037 200712038 200713001 200713005 200713006 200713007 200713008 200713009 200713010 200713011 200713012 200713013	
	• Associations v. Corporations 200704002 200704002 200709006 200709006	7701.01-00
	• Partnerships v. Associations 200712023	7701.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	200708010 200708011 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200711008 200711008 200711009 200711009 200711011 200711011 200711012 200711012 200711013 200711013 200711016 200711016 200712019	
	• Qualifying Income 200712002	7704.03-00
<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>	<b>7871.00-00</b>
	200702019	
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00

<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</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 200709006 200709010 200709015 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200709067 200710001 200710001 200710001 200710001 200710001 200710001 200710002 200710002 200710002 200710002 200710002 200710002 200709006 200709010 200709015 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200709067 200711001 200711001 200711004 200711004 200711005 200711005 200711010 200711010 200711019 200711019 200712010 200712020 200712024 200712027 200712028 200712036 200712037 200712038 200712042 200713001 200713005 200713006 200713007 200713008 200713009 200713010 200713011 200713012 200713013 200713018 200714001 200714005 200714006 200714014 200714015 <b>200715001 200715002 200715008 200715009</b>	
	• Section 42; Low-Income Housing Credit 200702029	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026 200712034	9100.06-00
	• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014 200711002 200711002 200711003 200711003 200712009	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 200709038 200709038	9100.20-00
	• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012	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
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200711020 200711020	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200701022 200703003 200703004 200703005 200704009 200704009 200708004 200709001 200709002 200709016 200709039 200709040 200710008 200710008 200710008 200710008 200710008 200710008 200710009 200710009 200710009 200710009 200710009 200710009 200710010 200710010 200710010 200710010 200710010 200710010 200709001 200709002 200709016 200709039 200709040 200712011 200712012 200712014 200712021 200712023 200712032 <b>200715003</b>	9100.31-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>United Kingdom</i> 200712007	9114.03-42

**Section 9999**

**Miscellaneous Issues**

**9999.00-00**

200709062 200709062

• Not Able to Identify Under Present List

9999.98-00

200704042 200704042 200706008 200707001 200707002 200707003 200707004  
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