

Publication 1078
Issue: 06/01/2007

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

168R3600

200717008 200717009

Section 1	Tax Imposed	1.00-00
	• Other 200701030	1.12-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	200708005	
Section 42	Low-Income Housing Credit	42.00-00
	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	
Section 55	Alternative Minimum Tax	55.00-00
	200721019	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income	56.00-00
	200719009 200719009 200721019	
Section 61	Gross Income v. Not Gross Income	61.00-00
	200701016 200703031 200708054 200717013 200712006 200721017 200722005	
	• Refunds and Reimbursements	61.13-00
	200721017	
	• <i>Refund of Taxes or Duties</i>	61.13-07
	200708003 200721017	
	• Assignments	61.30-00
	200720017	
	• Fringe Benefits	61.53-00
	200705010 200705010	
	• <i>Frequent Flyer Miles</i>	61.53-02
	200705010 200705010	
Section 71	Alimony--Separate Maintenance Payments	71.00-00
	200720007	
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	200711014 200711014 200711022 200711022 200720004	
	• Employee Annuities and Plans	72.14-00
	200720004	
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	200720023	
	• <i>Substantially Equal Payments</i>	72.20-04
	200717026 200716032	
	• <i>Separation After Age 55</i>	72.20-05
	200720023	
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	200708002	

	• Rabbi Trusts 200703012	83.13-00
Section 102	Gifts and Inheritances 200708003	102.00-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations)	103.00-00
	• State and Local	103.02-00
	• <i>On Behalf Of</i> 200718002 200718027	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200704017 200704017 200721007 200721009 200721011	104.00-00
	• Workmen's Compensation 200721007 200721009 200721011	104.02-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200708006 200709007 200709007	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200703015 200704005 200704005 200708006 200709007 200709007	106.00-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	• Reduction of Tax Attributes 200714017	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 200712020	108.02-01
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded) 200717013 200721017	111.00-00
	• Tax Refunds 200721017	111.06-00
Section 115	Income of States, Municipalities, etc. 200702022 200703015 200704007 200704007	115.00-00
	• Filing Requirements 200702022	115.07-00
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• 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
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200702032	121.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• Working Condition Fringe 200705010 200705010	132.03-00
Section 136	Energy Conservation Subsidies Provided by Public Utilities 200717010	136.00-00

Section 141	Private Activity Bond; Qualified Bond 200718002 200718021 200718027	141.00-00
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200702025	142.04-00
	• <i>Project Period Rule</i> 200702025	142.04-03
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• Public Approval Requirement 200703017	147.06-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200711015 200711015 200716013	162.00-00
	• 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
Section 163	Interest	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200701012	163.03-03
Section 164	Taxes 200720016 200721017	164.00-00
	• Real Property Taxes 200721017	164.01-00
Section 165	Deductions For Losses 200711015 200711015	165.00-00
	• Worthless Securities 200710004 200710004 200710004 200710004 200710004 200710004	165.06-00
	• <i>Securities In Affiliated Corporations</i> 200706011	165.06-02
Section 166	Bad Debts 200706011 200714008	166.00-00
Section 167	Depreciation 200711015 200711015	167.00-00
Section 168	Modified Accelerated Cost Recovery System 200711015 200711015	168.00-00
	• Classification of Property 200709063 200709063	168.20-00
Section 170	Charitable, Etc. Contributions and Gifts 200722026	170.00-00
	• 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
	• Disallowance of Deduction	170.12-00
	• <i>Beneficiaries Limited to Small Class</i> 200722026	170.12-06
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Carryback and Carryover	172.01-00
	• <i>10-Year Carryover</i> 200711015 200711015	172.01-05
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care	213.05-00
	• <i>Special Education</i> 200704001 200704001	213.05-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200701027 200709009 200709009	216.00-00
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200712041	216.01-02
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	• Acquisition of Property, Intangibles 200709003 200709003	263.13-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• 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
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200711014 200711014	264.00-00
Section 266	Carrying Charges 200721015	266.00-00
Section 302	Distributions in Redemption of Stock 200703021	302.00-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200703021	302.04-00
Section 306	Dispositions of Certain Stock	306.00-00
	• Section 306 Stock v. Not 306 Stock 200713020	306.01-00

Section 332	Complete Liquidation of Subsidiaries 200701018 200701019	332.00-00
	• Nonrecognition of Gain or Loss 200706011 200710003 200710003 200710003 200710003 200710003 200710003 200710003	332.01-00
	• Within One Year 200704018 200704018	332.02-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200703021	338.00-00
	• Express Election 200703021	338.01-00
	• <i>Time in which Election must be made</i> 200703026 200717015 200712034	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor 200701019 200705014 200705014 200706007	351.00-00
	• Control v. No Control by Transferor 200712018	351.01-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200705016 200705016 200706006 200708015 200708064 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200717014 200709050 200712039 200716017 200716024 200718019	355.00-00
	• Spin-Off 200701010 200701013 200702033 200702047 200703030 200704018 200704018 200705014 200705014 200705016 200705016 200706006 200708015 200708016 200708017 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200717012 200717014 200709050 200712018 200712026 200712033 200715004 200716012 200716017 200718024	355.01-00
	• <i>Split-Off</i> 200708012 200718019 200718024 200722002	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
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 200708012	356.00-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis 200706007	357.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)	361.00-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 200701010	361.02-02

Section 367	Foreign Corporations	367.00-00
	200709054 200709054 200720010	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	200709054 200709054	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	200720010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	200720010	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	200705017 200705017 200706006 200709037 200709037 200712040 200716014 200716016	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200702047 200713020 200716014 200716016	
	• Stock for Property (Type "C")	368.03-00
	200709037 200709037	
	• <i>Substantially All the Property</i>	368.03-01
	200716014 200716016	
	• Assets for Control of Transferee (Type "D")	368.04-00
	200702033 200704018 200704018 200706006 200706007 200708016 200708019 200709018 200717012 200717014 200709018 200712018 200712039 200712040 200716012 200716024 200718024 200722002	
	• Change in Identity, etc. (Type "F")	368.06-00
	200701017 200702028 200710003 200710003 200710003 200710003 200710003 200710003 200718014 200719005 200719005 200719006 200719006 200719007 200719007	
	• Continuity of Interest Rule	368.08-00
	200709037 200709037	
	• <i>Business Enterprise Continuity</i>	368.08-06
	200709037 200709037	
	• <i>Transfers to Controlled Corporations</i>	368.08-08
	200708017	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	200710004 200710004 200710004 200710004 200710004 200710004 200720010	
	• Net Operating Loss Carryovers	381.01-00
	200720010	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	200709018 200709018 200713015	
	• Ownership Change	382.07-00
	200720012	
	• Testing Period	382.09-00
	• <i>3-year Period</i>	382.09-01
	200720012	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200721022	
	• Required Distributions	401.06-00
	200717022 200717023	

	• <i>Employee Dies Before Entire Interest Distributed</i> 200717022 200717023	401.06-02
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200703036 200703042 200703046 200714029 200721022	402.00-00
	• Foreign Situs Trust 200716029	402.03-00
	• Rollover Contributions 200719014 200719014 200719015 200719015	402.08-00
	• <i>Rollover Lump Sums</i> 200717022 200717023	402.08-01
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 200715013	403.00-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200719018 200719018	403.04-00
	• Rollover Amounts 200719018 200719018	403.05-00
Section 408	Individual Retirement Accounts 200703035 200703047 200704033 200704033 200704040 200704040 200705031 200705031 200705034 200705034 200719016 200719016	408.00-00
	• 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 200717021 200717024 200717025 200717027 200717028 200709068 200716028 200716030 200718037 200719017 200719017 200720022 200720025 200721023 200721024 200722030	408.03-00
	• Distributions 200703035 200705031 200705031 200720024	408.06-00
Section 408A	Roth IRA 200709067 200709067 200716033	408A.00-00
Section 412	Minimum Funding Standards 200706013	412.00-00
	• Minimum Funding Waiver 200703041 200704039 200704039 200705033 200705033 200705035 200705035 200711021 200711021 200713025 200713026	412.06-00
Section 414	Definitions and Special Rules 200721022	414.00-00
	• Church Plan 200708090	414.08-00
	• Separate Lines of Business and Operating Units 200709069 200709069 200718036	414.18-00

Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200721022	415.00-00
	• Limitation for Defined Benefit Plans 200719014 200719014	415.01-00
	• Limitation for Defined Contribution Plans 200719014 200719014	415.02-00
	• <i>Annual Addition</i> 200716031	415.02-01
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• <i>Consent--Form, Time, etc., Requirements</i> 200718029 200718030	446.04-05
Section 447	Method of Accounting for Corporations Engaged in Farming	447.00-00
	• Suspense Account For Family Corporation 200708084 200715007	447.06-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	• Income From Sales 200721016	451.15-00
	• <i>When Sale Completed</i> 200721016	451.15-01
Section 453	Installment Method (Available v. Not Available) 200722027	453.00-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200703011 200704006 200704006 200705002 200705002	457.00-00
	• 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
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200716013	461.00-00
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 200709003 200709003	461.06-01
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs 200711015 200711015	468.00-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 200718008	468A.01-00
	• 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
Section 468B	Special Rules For Designated Settlement Funds 200716013	468B.00-00
	• Taxation of Designated Settlement Funds 200717013 200714007	468B.02-00
	• Definitions 200717013 200714007	468B.04-00
	• Other Funds 200709035 200709035	468B.06-00
	• Clarification Of Taxation of Certain Funds 200709035 200717013 200709035 200714007	468B.07-00
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 200722006	469.03-03
Section 472	Last-In, First-Out Inventories 200701031	472.00-00
	• 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
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Hedges</i> 200717017	475.02-03
	• Securities Traders 200709015 200709015	475.08-00
Section 483	Interest on Certain Deferred Payments 200722027	483.00-00

Section 501

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
200704041 200704041 200709073 200710017 200710017 200710017 200710017 200710017 200710017 200710019 200710019 200710019 200710019 200710019 200717029 200717030 200717031 200717032 200717034 200717035 200709073 200711040 200711040 200718034 200718035	
• Religious, Charitable, etc., Institutions and Community Chest 200711035 200711035 200712045 200715015	501.03-00
• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200702046 200708089 200709064 200709066 200710012 200710012 200710012 200710012 200710012 200710012 200717018 200709064 200709066 200720027	501.03-01
• <i>Trusts</i> 200711024 200711024	501.03-03
• <i>Educational Organizations</i> 200702045 200716026	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 200720026	501.04-01
• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 200714027	501.04-02
• Labor Organizations	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 200720028	501.05-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 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
• Social Clubs	501.07-00
• <i>Profit v. Not for Profit</i> 200702044	501.07-01
• Local Benevolent Life Insurance Associations, etc.	501.12-00

	• <i>Mutual or Cooperative Electric Companies</i> 200717020 200721020 200721021	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200705030 200705030	501.15-00
	• Organization of Past or Present Armed Forces Members 200720029	501.19-00
Section 507	Termination of Private Foundation Status 200708086 200708088	507.00-00
	• Termination Under Section 507(a)(1) 200715014 200719012 200719012 200719013 200719013	507.01-00
Section 509	Private Foundation Defined 200714020 200714021 200714022 200714023 200714024	509.00-00
	• Definitions	509.01-00
	• <i>Private Foundation</i> 200712045	509.01-01
	• Continuation of Private Foundation Status 200702034 200702043 200711035 200711035	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200709072 200709073 200710017 200710017 200710017 200710017 200710017 200710017 200710018 200710018 200710018 200710018 200710018 200710018 200710019 200710019 200710019 200710019 200710019 200717029 200717030 200717031 200717032 200717033 200717034 200717035 200709072 200709073 200714020 200714021 200714022 200714023 200714024 200722028	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 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 200715015	512.00-00
	• Trade Shows (See Also 0501.26-04) 200713024	512.07-00
	• Modifications 200716034	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200702035 200702036 200702040 200702041 200702042 200709072 200710018 200710018 200710018 200710018 200710018 200710018 200717019 200709072 200713024 200722028	513.00-00
	• Trusts 200710013 200710013 200710013 200710013 200710013 200710013 200710016 200710016 200710016 200710016 200710016 200710016 200711028 200711028 200711029 200711029	513.01-00
Section 528	Certain Homeowners Associations 200701009	528.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction • Preferential Dividends 200716007	562.00-00 562.03-00

Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200708054	661.00-00
Section 664	Charitable Remainder Trusts 200716031	664.00-00
	• 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
	• Valuation 200716031	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200715005	671.00-00
	• Persons Treated as Grantors 200703012	671.02-00
Section 691	Recipients of Income in Respect of Decedents 200702007	691.00-00
Section 701	Partners, Not Partnerships, Subject to Tax 200704028 200704028 200704030 200704030	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200704028 200704028 200704030 200704030	701.01-00
Section 707	Transactions Between Partner and Partnership 200704028 200704028 200704030 200704030	707.00-00
Section 741	Recognition and Character of Gain or Loss on Sale or Exchange <i>200722027</i>	741.00-00
Section 751	Unrealized Receivables and Inventory Items <i>200722027</i>	751.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200714005 200714006	754.00-00
Section 801	Tax Imposed 200720004	801.00-00
Section 817	Treatment of Variable Contracts	817.00-00
	• Variable Contract Defined 200701016	817.04-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200703007 200717011 200714015	831.00-00
Section 832	Insurance Company Taxable Income	832.00-00
	• 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

Section 835	Election By Reciprocal 200701014	835.00-00
Section 851	Definition of Regulated Investment Company 200701024	851.00-00
	• Gross Income Requirement 200701020 200705026 200705026 200720011	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 200716007	852.00-00
	• Capital Gains 200716007	852.02-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200701024 200704013 200704013	855.00-00
Section 856	Definition of Real Estate Investment Trust	856.00-00
	• Income Requirements 200705019 200705019	856.01-00
	• Investment Requirements 200705001 200705001	856.02-00
	• Rents From Real Property 200705013 200705013	856.04-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 200701008	857.00-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200702021	857.02-03
Section 860D	REMIC Defined	860D.00-00
	• Election 200720005 200721001	860D.01-00
Section 894	Income Affected by Treaty	894.00-00
	• Dividends 200712007	894.02-00
Section 897	Disposition of Investment in United States Real Property	897.00-00
	• U.S. Real Property Interest 200718017	897.02-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	• Allowance of Credit	901.01-00
	• <i>Definition of Income Tax</i> 200719011 200719011	901.01-03
Section 925	Transfer Pricing Rules	925.00-00
	• Computation of Transfer Pricing	925.01-00
	• <i>Election of Grouping</i> 200705028 200705028	925.01-01
Section 953	Insurance Income	953.00-00

	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200717011 200718013	953.06-00
Section 954	Foreign Base Company Income 200709049 200709049	954.00-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200702013 200703031 200708001 200708054 200709013 200717007 200709013 200722027	1001.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment 200706001 200708054 200712013 200718028	1031.00-00
	• Like Kind Real Estate 200712013 200718028	1031.03-00
	• Deferred Exchanges 200718028	1031.05-00
	• Multi-Party Exchanges 200709036 200709036	1031.06-00
	• Basis 200708054	1031.08-00
Section 1033	Involuntary Conversion 200714002	1033.00-00
	• General Rule 200722013	1033.01-00
	• Definition of Involuntary Conversion Events 200722013	1033.02-00
	• Property Similar or Related in Service or Use 200722013	1033.03-00
Section 1035	Exchanges of Insurance Policies 200711014 200711014 200715006	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	• Transfers Incident to Divorce 200709014 200709014	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	• Nonrecognition of Gain 200709011 200709012 200709011 200709012	1042.01-00
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200717017	1221.12-02
Section 1273	Determination of Amount of Original Issue Discount	1273.00-00
	• Definition of Original Issue Discount	1273.01-00
	• <i>Qualified Stated Interest</i> 200722027	1273.01-02
Section 1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property 200722027	1274.00-00
Section 1275	Other Definitions & Special Rules	1275.00-00

	• Contingent Payments 200722027	1275.05-00
Section 1361	Definitions 200712001 200720018	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200718014 200719005 200719005 200719006 200719006 200719007 200719007	1361.01-00
	• <i>More than One Class of Stock</i> 200708018 200709004 200709004 200718014 200719005 200719005 200719006 200719006 200719007 200719007	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200722014 200722018 200722019	1361.03-02
	• <i>Electing Small Business Trusts</i> 200702024	1361.03-03
	• Qualified Subchapter S Subsidiary 200701017 200705023 200705023 200720018	1361.05-00
Section 1362	Election by Small Business Corporation 200705011 200705011 200705022 200705022 200709047 200709047 200713017 200722001	1362.00-00
	• 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 200716001 200718015 200718016 200718022 200718023 200718025 200719001 200719001 200720001 200720002 200720003 200720009 200721008 200721012 200722001 200722003 200722017 200722020	1362.01-03
	• Termination of Election 200702027 200713017 200722022	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 200716011 200718011 200718020 200721002 200721003 200722011	1362.04-00
Section 1363	Effect of Election on Corporation 200701017	1363.00-00

Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 200701017 200712039	1374.00-00
Section 1381	Organizations to Which Part Applies • Certain Other Cooperatives 200706002 200713014 200714010	1381.00-00 1381.02-00
Section 1400B	Zero Percent Capital Gains Rate 200718004	1400B.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200714011 200714017 • Intercompany Transactions 200710004 200710004 200710004 200710004 200710004 200710004 • <i>Stock of Members</i> 200710004 200710004 200710004 200710004 200710004 200710004 • <i>Obligations of Members</i> 200701010 • Consolidated Net Operating Loss Deduction 200709048 200709052 200709053 200709048 200709052 200709053 200712035 • Filing Requirements 200702030 200708009 200709038 200709038 200714011 • Application of Section 382 with Respect to a Consolidated Group 200718001	1502.00-00 1502.13-00 <i>1502.13-01</i> <i>1502.13-02</i> 1502.21-00 1502.75-00 1502.98-00
Section 1503	Computation and Payment of Taxes • Dual Consolidated Loss 200716010 • <i>Dual Resident Corporation</i> 200701025 200705005 200705005 200709005 200709005 200711007 200711007 200712003 200712015 200712022 200712030 200713003 200713021 200714003 200714012 200716018 200718003 200721010	1503.00-00 1503.04-00 <i>1503.04-04</i>
Section 1504	Definitions • Includible Corporation v. Not an Includible Corporation • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200712018	1504.00-00 1504.02-00 <i>1504.02-01</i>
Section 2033	Property in Which Decedent Had an Interest • Interest v. No Interest at Time of Death 200707158	2033.00-00 2033.01-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200717016	2036.00-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) • Possession or Enjoyment Obtained By Surviving Decedent 200717016	2037.00-00 2037.01-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200717016	2038.00-00

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200716019	2041.00-00
	• General Power v. Not a General Power 200712008	2041.03-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200717016	2044.00-00
Section 2051	Definition of Taxable Estate - Gross Estate Less Deductions 200707158	2051.00-00
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200702013 200702018	2056.00-00
	• 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
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	• Imposition of Estate Tax	2056A.03-00
	• <i>Distributions Before Death of the Spouse</i> 200719002 200719002	2056A.03-01
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200703031 200708054 200715005	2501.00-00
	• Gift v. Not a Gift 200702013 200717007 200712029 200715005	2501.01-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	• Transfer of Property By Trustee 200717016	2511.06-00
Section 2512	Valuation of Gifts 200709014 200709014	2512.00-00
Section 2519	Disposition of Certain Life Estates 200717016	2519.00-00
Section 2601	Tax On Generation Skipping Transfers 200703031 200705025 200705025 200708001 200708054 200712029 200714016 200716003 200716004 200716019	2601.00-00
	• Effective Dates 200702013	2601.01-00
	• Exceptions 200717007	2601.03-00
	• <i>Irrevocable Trusts</i> 200717001 200712008 200714009	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 200712008	2601.03-05
Section 2632	Special Rules for Allocation of GST Exemption 200702014 200703002 200710001 200710001 200710001 200710001 200710001 200710001 200716006 200720006	2632.00-00

	• Time and Manner of Allocation 200702002 200717002 200714001 200715002 200718031 200718031	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200703002 200716006 200720006	2632.02-00
	• Allocation of Unused GST Exemption 200716005	2632.03-00
Section 2642	Inclusion Ratio 200702004 200703022 200708001 200709010 200709010 200711001 200711001 200711005 200711005 200715001 200715008 200715009 200716002 200716020	2642.00-00
	• Inclusion Ratio Defined 200703022 200704003 200704003 200716008	2642.01-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i> 200708001 200711005 200711005 200719003 200719003	2652.01-02
Section 2654	Special Rules 200719003 200719003	2654.00-00
Section 2702	Special Valuation Rules for Transfers in Trust 200717016	2702.00-00
Section 3101	Rate and Measure of Employee Tax 200720017	3101.00-00
Section 3111	Liability and Payment of Employer Tax 200720017	3111.00-00
Section 3121	Definitions 200714018	3121.00-00
	• Wages 200705010 200705010 200720017	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
	• Application of Hospital Insurance Tax to Federal, State, and Local Govern- ment 200718018	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements 200714018	3121.16-00
	• <i>Employer Contributions</i> 200714018	3121.16-01
Section 3231	Definitions	3231.00-00

	• Employers v. Not Employers 200704029 200704029 200706009 200706010 200709060 200709061 200709060 200709061 200712031 200712043 200714019 200715010 200715011 200716021 200716022 200716023 200719010 200719010	3231.01-00
Section 3301	Rate of Tax 200720017	3301.00-00
Section 3306	Definitions	3306.00-00
	• Wages 200705010 200705010 200720017	3306.02-00
	• Employees 200703019	3306.05-00
Section 3401	Definitions 200704031 200704031	3401.00-00
	• Wages Subject to Withholding 200705010 200705010 200720017	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
Section 3402	Income Tax Collected at Source 200720017	3402.00-00
	• Withholding on Gambling Winnings 200713002	3402.15-00
Section 3406	Backup Withholding 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722025	3406.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200711006 200711006	4051.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200705010 200705010	4261.00-00
Section 4471	Transportation By Water 200714004	4471.00-00
Section 4472	Definitions	4472.00-00
	• Covered Voyage 200714004	4472.01-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	• Alternative Excise Tax on Non-Exempt Private Foundations 200715014	4940.01-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200715015	4941.00-00
	• Special Rules as to Liability 200720021	4941.03-00
	• Definition of Self-Dealing 200711023 200711023 200711024 200711024 200722029	4941.04-00

	• Other Definitions 200704032 200704032	4941.05-00
Section 4942	Taxes on Failure to Distribute Income 200704037 200704037 200715014	4942.00-00
	• Definitions of Principal Terms 200704037 200704037	4942.03-00
	• <i>Undistributed Income</i> 200719012 200719012 200719013 200719013	4942.03-01
	• <i>Distributable Amount</i> 200719012 200719012 200719013 200719013	4942.03-02
	• <i>Qualifying Distribution</i> 200704037 200704037 200718032 200718033 200719012 200719012 200719013 200719013	4942.03-05
	• <i>Set-Asides</i> 200715014	4942.03-07
	• Other Definitions 200709065 200709065	4942.04-00
	• Operating Foundations	4942.05-00
	• <i>Active Conduct of Exempt Purpose Activities</i> 200719012 200719012 200719013 200719013	4942.05-01
Section 4943	Excise Taxes on Excess Business Holdings 200715015	4943.00-00
	• Definition of Excess Business Holdings 200709065 200709065	4943.03-00
Section 4945	Excise Taxes on Taxable Expenditures 200704037 200704037 200715014 200720020	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Individuals</i> 200720020	4945.04-04
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 200714025	4947.02-00
Section 4975	Tax on Prohibited Transactions	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200716027	4975.04-02
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 200702022	6012.05-01
Section 6041	Information at Source 200704004 200704004 200709008 200717013 200709008 200712006 200721013 200722005	6041.00-00
	• Payments in Course of Trade or Business 200717013	6041.02-00

	<ul style="list-style-type: none"> • Fixed or Determinable Gains, Profits, or Income 6041.03-00 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200704004 200704004 200717010 200717013 200712004 200712005 200722004 200722025 • Payments Specifically Included 6041.05-00 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722025 	
Section 6045	Returns of Brokers 6045.00-00 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722025	
	<ul style="list-style-type: none"> • Payments to Attorneys 6045.07-00 200704004 200704004 • <i>Payments to Attorneys -- Exception for 6041(a) Payments</i> 6045.07-02 200704004 200704004 	
Section 6049	Returns Regarding Payments of Interest 6049.00-00 200704004 200704004	
	<ul style="list-style-type: none"> • Reportable Interest 6049.01-00 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722025 	
Section 6051	Receipts for Employees 6051.00-00 200705010 200705010	
Section 6166	Extension of Time to Pay Estate Tax 6166.00-00 200721006	
Section 6621	Determination of Rate of Interest; Compounding of Interest 6621.00-00 200707002	
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 6672.00-00 200720015	
Section 7701	Definitions 7701.00-00 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 200718012 200720008 200721004 200722008 200722009 200722010 200722012 200722015 200722016 200722021 200722023 200722024	
	<ul style="list-style-type: none"> • Associations v. Corporations 7701.01-00 200704002 200704002 200709006 200709006 • Partnerships v. Associations 7701.02-00 200712023 200719004 200719004 	

Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	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 200718005 200718006 200718007 200718009 200718010	
	• Qualifying Income 200712002 200722007	7704.03-00
Section 7805	Rules and Regulations	7805.00-00
	• 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
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	200702019	
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	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 200715001 200715002 200715008 200715009 200716002 200716003 200716004 200716005 200716006 200716008 200716015 200716020 200716033 200718012 200718017 200718026 200718036 200719002 200719002 200719003 200719003 200719008 200719008 200719009 200719009 200720005 200720006 200720013 200720014 200720018 200720019 200721001 200721006 200722006 200722008 200722009 200722010 200722012 200722015 200722023	
	• Section 42; Low-Income Housing Credit 200702029	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026 200717015 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 200721005	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 200717011 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013 200721010	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 200717003 200717004 200717005 200717006 200709001 200709002 200709016 200709039 200709040 200712011 200712012 200712014 200712021 200712023 200712032 200715003 200716009 200719004 200719004 200720008 200721004 200722016 200722021 200722024	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200716025	9114.03-06
	• <i>United Kingdom</i> 200712007	9114.03-42
Section 9999	Miscellaneous Issues 200709062 200709062 200721014	9999.00-00

• Not Able to Identify Under Present List

9999.98-00

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