

Publication 1078
Issue: 09/28/2007

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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

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 200725019 200725019 200725020 200725020 200725021 200725021 200723017 200723018 200723019 200723020 200723021 200723022 200723023 200724025 200724026 200726020 200737011	
	• Eligible Basis	42.04-00
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i> 200728002 200728043	42.04-07
	• Qualified Low-Income Housing Project	42.07-00
	• <i>Date for Meeting Requirements</i> 200728007 200731001	42.07-03
	• 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> 200703024	42.08-06
	• Definitions and Special Rules	42.09-00
	• <i>Tenant's Right of First Refusal</i> 200703024	42.09-03
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 200725029 200725029 200736002 200712006 200721017 200722005 200722005 200723014 200728017 200728031 200731023 200735023 200738005	
	• Refunds and Reimbursements 200721017	61.13-00
	• <i>Refund of Taxes or Duties</i> 200708003 200721017	61.13-07
	• Assignments 200720017	61.30-00
	• Recovery of Items Previously Deducted--Tax Benefit 200724012	61.44-00
	• Fringe Benefits 200705010 200705010	61.53-00
	• <i>Frequent Flyer Miles</i> 200705010 200705010	61.53-02
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	

	• Amounts Not Receivable as Annuities	72.07-00
	• <i>Before Starting Date</i> 200730028 200730030	72.07-02
	• Employee Annuities and Plans 200720004	72.14-00
	• Tax on Early Distributions from Qualified Retirement Plans 200720023	72.20-00
	• <i>Substantially Equal Payments</i> 200717026 200716032	72.20-04
	• <i>Separation After Age 55</i> 200720023	72.20-05
Section 83	Property Transferred in Connection With Performance of Services 200708002	83.00-00
	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 200728034	83.03-01
	• 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) 200724019	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 200724008 200727002 200731023	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200703015 200704005 200704005 200708006 200709007 200736020 200709007 200727002 200731023	106.00-00
	• Contributions by Employees 200731021	106.01-00
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 200724012	111.00-00

	• Tax Refunds 200721017	111.06-00
Section 115	Income of States, Municipalities, etc. 200702022 200703015 200704007 200704007 200736020 200736022 200727002 200730019 200731023 200738008	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 200725018 200725018	121.00-00
	• Special Rules 200734021	121.04-00
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
	• Private Business Tests	141.01-00
	• <i>Output Facilities</i> 200739005	141.01-04
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200702025	142.04-00
	• <i>Project Period Rule</i> 200702025 200738002	142.04-03
Section 146	Volume Cap 200725004 200725004	146.00-00
	• Carryforward of Allocation 200725004 200725004	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• Public Approval Requirement 200703017	147.06-00
Section 150	Definitions and Special Rules 200737030	150.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200711015 200711015 200716013	162.00-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200725031 200725031 200730020	162.02-00

	• Compensation	162.07-00
	• <i>Reimbursement of Expenses</i> 200725031 200725031 200730020	162.07-13
	• 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
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>General Rules</i> 200725014 200725014 200727008	162.36-01
	• <i>Performance-Based Compensation</i> 200724011	162.36-04
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	164.00-00
	200720016 200721017 200730012	
	• Real Property Taxes 200721017	164.01-00
Section 165	Deductions For Losses	165.00-00
	200725031 200725031 200711015 200711015 200730020	
	• Limitations on Losses of Individuals - Casualty and Theft	165.04-00
	• <i>Net Casualty Loss</i> 200730010	165.04-02
	• Worthless Securities 200710004 200710004 200710004 200710004 200710004 200710004	165.06-00
	• <i>Securities In Affiliated Corporations</i> 200706011 200727016	165.06-02
	• Disaster Losses 200731022	165.07-00
	• Wagering Losses 200725036 200725036	165.08-00
Section 166	Bad Debts	166.00-00
	200706011 200714008	
Section 167	Depreciation	167.00-00
	200711015 200711015	
	• Date Property Placed in Service 200725037 200725037	167.19-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	200711015 200711015	
	• Classification of Property 200709063 200709063	168.20-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	200736022 200722026 200722026 200735021 200738013	
	• 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 200723030	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 200722026	170.12-06
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 200732016 200732016 200732016	172.00-00
	• Carryback and Carryover	172.01-00
	• <i>10-Year Carryover</i> 200711015 200711015	172.01-05
	• Product Liability Losses 200725031 200725031 200730020	172.06-00
Section 213	Medical, Dental, etc., Expenses 200729019	213.00-00
	• Medical Care	213.05-00
	• <i>Institutional Care</i> 200729019	213.05-03
	• <i>Special Education</i> 200704001 200704001 200729019	213.05-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200701027 200709009 200709009 200726018	216.00-00
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200712041	216.01-02
	• <i>Second Class of Stock</i> 200737036	216.01-04
Section 219	Retirement Savings	219.00-00
	• Limitations and Restrictions 200738025	219.02-00
	• <i>Maximum Deductions</i> 200738025	219.02-01
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200730014	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
	• Activities Subject to Capitalization	263A.01-00

	• <i>Production Activities</i> 200736026	263A.01-01
	• <i>Property Acquired for Resale</i> 200736026	263A.01-02
	• <i>Exceptions</i>	263A.02-00
	• <i>Farmers</i> 200713023	263A.02-07
	• <i>Property Provided Incident to Services</i> 200736026	263A.02-11
	• <i>Producers With Little Indirect Costs</i> 200736026	263A.02-12
	• <i>Capitalization of Costs</i>	263A.03-00
	• <i>Indirect Costs</i> 200727014	263A.03-02
	• <i>Allocation Methods</i> 200736026	263A.04-00
	• <i>Administrative, Service, or Support Activities Allocation Methods</i> 200736026	263A.04-04
	• <i>Simplified Production Method</i> 200736026	263A.04-05
	• <i>Simplified Resale Method</i> 200736026	263A.04-06
	• <i>Property Produced in a Farming Business</i> 200725037 200725037 200713023	263A.05-00
	• <i>Two-Year Preproductive Period</i> 200713023	263A.05-01
	• <i>Change in Method of Accounting under Section 263A</i> 200738014	263A.07-00
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 301	Distributions of Property 200725001 200725001 200735026	301.00-00
Section 302	Distributions in Redemption of Stock 200703021 200726025	302.00-00
	• <i>Redemption from Noncorporate Shareholder in Partial Liquidation</i> 200703021 200726025	302.04-00
Section 306	Dispositions of Certain Stock	306.00-00
	• <i>Section 306 Stock v. Not 306 Stock</i> 200713020 200737013	306.01-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200725016 200725016	331.00-00
Section 332	Complete Liquidation of Subsidiaries 200701018 200701019 200725002 200725002 200736015 200731013 200733006	332.00-00

	• Nonrecognition of Gain or Loss 200706011 200710003 200710003 200710003 200710003 200710003 200710003 200732002 200732002 200732002	332.01-00
	• Within One Year 200704018 200704018	332.02-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	• Loss Disallowance 200736016	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200703021 200726025	338.00-00
	• Express Election 200703021 200726025	338.01-00
	• <i>Time in which Election must be made</i> 200703026 200717015 200712034 200723024 200731003 200735002	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor 200701019 200705014 200705014 200706007 200736015 200731013 200731025 200732001 200732001 200732001 200733025 200734013 200737012	351.00-00
	• Control v. No Control by Transferor 200712018 200737019	351.01-00
	• Series of Transactions 200733006	351.02-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200705016 200705016 200706006 200708015 200708064 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200717014 200725003 200725003 200725005 200725005 200736014 200736019 200709050 200712039 200716017 200716024 200718019 200728010 200731025 200735001 200737010 200737032 200737039	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 200725016 200725016 200736015 200709050 200712018 200712026 200712033 200715004 200716012 200716017 200718024 200723001 200731013 200732002 200732002 200732002 200733006 200733025 200734013 200735025 200737017	355.01-00
	• <i>Split-Off</i> 200708012 200725003 200725003 200725005 200725005 200736004 200736014 200718019 200718024 200722002 200722002 200727003 200728010 200728029	355.01-01
	• <i>Split-Up</i> 200733006 200733006	355.01-02
	• Active Business 200712039 200735001 200735025	355.03-00
	• <i>Five-Year Requirement</i> 200735025	355.03-01
	• Control 200708015 200737032	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) 200737032	357.00-00
	• Liabilities in Excess of Basis 200706007	357.02-00
Section 358	Basis to Distributees	358.00-00
	• Adjustments to Intragroup Transactions Involving Section 355 200735025	358.04-00
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 362	Basis to Corporations	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 200731002	362.01-00
Section 367	Foreign Corporations 200709054 200709054 200720010	367.00-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200709054 200709054	367.03-00
	• Treatment of Distribution Described in Section 367(e) 200720010	367.40-00
	• <i>Liquidations Under Section 332</i> 200720010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations 200705017 200705017 200706006 200709037 200725003 200725003 200725005 200725005 200725012 200725012 200709037 200712040 200716014 200716016 200729002	368.00-00
	• Statutory Merger or Consolidation (Type "A") 200702047 200736015 200713020 200716014 200716016 200724031 200727001 200729002 200731013 200732002 200732002 200732002 200733002 200737013	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 200736015 200731013	368.01-02
	• Stock for Property (Type "C") 200709037 200709037	368.03-00
	• <i>Substantially All the Property</i> 200716014 200716016	368.03-01
	• Assets for Control of Transferee (Type "D") 200702033 200704018 200704018 200706006 200706007 200708016 200708019 200709018 200717012 200717014 200725003 200725003 200725005 200725005 200736004 200736015 200736019 200709018 200712018 200712039 200712040 200716012 200716024 200718024 200722002 200722002 200723001 200731013 200732001 200732001 200732001 200733006 200733006 200735001 200735003 200737017 200737039	368.04-00

	• Recapitalization (Type "E") 200732001 200732001 200732001	368.05-00
	• Change in Identity, etc. (Type "F") 200701017 200702028 200710003 200710003 200710003 200710003 200710003 200710003 200725001 200725001 200718014 200719005 200719005 200719006 200719006 200719007 200719007 200731002 200735024 200735026	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
	• Liquidation v. Reorganization 200732002 200732002 200732002	368.12-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 200710004 200710004 200710004 200710004 200710004 200710004 200720010 200724031	381.00-00
	• Net Operating Loss Carryovers 200720010	381.01-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200709018 200709018 200713015 200730003	382.00-00
	• Ownership Change 200720012	382.07-00
	• Testing Period	382.09-00
	• <i>3-year Period</i> 200720012	382.09-01
	• Operating Rules	382.12-00
	• <i>Title 11 or Similar Case</i> 200731020	382.12-08
	• <i>Controlled Groups</i> 200727010	382.12-16
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200721022 200730029	401.00-00
	• Required Distributions 200717022 200717023	401.06-00
	• <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 200724039 200726031 200729036 200735029	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 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 200737045	404.00-00
Section 408	Individual Retirement Accounts 200703035 200703047 200704033 200704033 200704040 200704040 200705031 200705031 200705034 200705034 200719016 200719016 200737047 200737048 200738027	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 200705032 200705032 200707159 200724032	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 200725038 200725038 200725039 200725039 200709068 200716028 200716030 200718037 200719017 200719017 200720022 200720025 200721023 200721024 200722030 200722030 200723033 200729038 200729039 200730021 200730023 200730024 200730025 200738025 200738028	408.03-00
	• Distributions 200703035 200705031 200705031 200720024	408.06-00
Section 408A	Roth IRA 200709067 200709067 200716033	408A.00-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 200728042 200737046	409.00-00
Section 412	Minimum Funding Standards 200706013 200724037	412.00-00
	• Minimum Funding Waiver 200703041 200704039 200704039 200705033 200705033 200705035 200705035 200711021 200711021 200713025 200713026 200723026 200730022 200730026 200730027 200738019 200738020 200738021 200738022 200738023 200738029 200738030	412.06-00
Section 414	Definitions and Special Rules 200721022	414.00-00
	• Mergers and Consolidations of Plans or Transfers of Plan Assets 200734022	414.06-00
	• Church Plan 200708090	414.08-00
	• Separate Lines of Business and Operating Units 200709069 200709069 200718036 200738018	414.18-00

Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200721022 200729036	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 422	Incentive Stock Options	422.00-00
	• Employment Requirements 200737009	422.02-00
Section 424	Definitions and Special Rules	424.00-00
	• Modification, Extension or Renewal of Options 200728035 200728038	424.01-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Change of Methods (Permissible v. Not Permissible) 200738014	446.04-00
	• <i>Correction of Method or Error</i> 200728001	446.04-01
	• <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 200732016 200732016 200732016	447.06-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	• Prepaid and Advance Income	451.13-00
	• <i>Services (Rev. Rul. 71-21)</i> 200725029 200725029	451.13-01
	• 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 200722027 200733003	453.00-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200728039	453.09-01
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200703011 200704006 200704006 200705002 200705002 200727005	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 200726023	461.00-00
	• <i>Accrual Method</i> 200726023	461.01-00
	• <i>Incurred Liabilities</i> 200730010	461.06-00
	• <i>Accrual Basis</i> 200709003 200709003 200730010	461.06-01
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs 200711015 200711015	468.00-00
	• <i>Mining (See Also 613.03-06 et seq)</i> 200737029	468.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• <i>In General</i> 200718008 200731007 200731008 200731009 200731010 200731011 200731012 200734004 200734005 200734006 200734007 200734008 200734009 200735008 200735009 200735010 200735011 200735012 200735013 200735014 200735015 200735016 200735017 200737021 200737022 200737023 200737024 200737025 200737026 200737027 200737028	468A.01-00
	• <i>Income and Deductions of the Taxpayer</i>	468A.03-00
	• <i>Formulas or Other Methods</i> 200709057 200709058 200709057 200709058	468A.03-04
	• <i>Ruling Amount</i> 200701002 200702015	468A.04-00
	• <i>Revised Schedules</i> 200701003 200701004 200701005 200701006 200701029 200702001 200703001 200709057 200709058 200709057 200709058 200723007	468A.04-02
	• <i>Nuclear Decommissioning Reserve Fund</i>	468A.05-00
	• <i>Contributions to Fund</i> 200703033	468A.05-06
	• <i>Disqualification of Fund</i> 200728024 200729022 200737001 200737002	468A.05-08
	• <i>Nuclear Power Plant</i>	468A.06-00
	• <i>Experimental Nuclear Facilities</i> 200702017	468A.06-02
Section 468B	Special Rules For Designated Settlement Funds 200716013	468B.00-00
	• <i>In General</i> 200730018	468B.01-00
	• <i>Taxation of Designated Settlement Funds</i> 200717013 200714007	468B.02-00
	• <i>Definitions</i> 200717013 200714007	468B.04-00
	• <i>Other Funds</i> 200709035 200709035	468B.06-00

	• Clarification Of Taxation of Certain Funds 200709035 200717013 200709035 200714007 200730018	468B.07-00
Section 469	Passive Activity Losses and Credits Limited 200733023	469.00-00
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 200722006 200722006 200724028 200727006 200728016	469.03-03
Section 471	General Rule for Inventories	471.00-00
	• Need for Inventories 200727014	471.01-00
	• Inventories of Farmers (See Also 61)	471.06-00
	• <i>Unit-Livestock-Price Method</i> 200736024	471.06-03
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
	• Bases for Termination 200735020	472.07-00
	• Dollar Value Method 200701031 200735020	472.08-00
	• <i>Link-Chain Method</i> 200701031	472.08-04
	• <i>Methods for Determining Current-Year Cost</i> 200701031	472.08-06
	• Inventory Price Index Method 200735020	472.09-00
	• Change in Method of Computing the LIFO Value of Pools 200735020	472.12-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 200731029	475.02-01
	• <i>Hedges</i> 200717017	475.02-03
	• <i>Identification Requirements</i> 200731029	475.02-04
	• Improper Identification 200731029	475.03-00
	• Securities Traders 200709015 200736018 200709015	475.08-00
Section 483	Interest on Certain Deferred Payments 200722027 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 200739012	
• Religious, Charitable, etc., Institutions and Community Chest 200711035 200711035 200712045 200715015 200723030 200724035 200733027 200734024	501.03-00
• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200702046 200708089 200709064 200709066 200710012 200710012 200710012 200710012 200710012 200710012 200717018 200725040 200725040 200725041 200725041 200725042 200725042 200709064 200709066 200720027 200723028 200724033 200729042 200733031 200735027 200738031 200739013	501.03-01
• <i>Trusts</i> 200711024 200711024	501.03-03
• <i>Corporations</i> 200737044	501.03-05
• <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>Social Welfare Groups (See Also 0501.04-00)</i> 200733028	501.03-25
• <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 200723029 200723032	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 200729040 200729041 200735028 200735030	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 \$350,000Or Less 200705030 200705030 200724036	501.15-00
	• Employer Funded Pension Plan Trusts 200734025	501.18-00
	• Organization of Past or Present Armed Forces Members 200720029	501.19-00
	• Income Inures v. does Not Inure to Private Individual 200723029 200723032	501.32-00
	• Business Activities 200724035	501.36-00
Section 507	Termination of Private Foundation Status 200708086 200708088 200727013 200733014	507.00-00
	• Termination Under Section 507(a)(1) 200715014 200719012 200719012 200719013 200719013	507.01-00
	• Liability of Transferee Organizations 200725043 200725043	507.05-00
	• Imposition of Tax 200725044 200725044	507.06-00
Section 509	Private Foundation Defined 200714020 200714021 200714022 200714023 200714024 200723030	509.00-00
	• Definitions	509.01-00
	• <i>Private Foundation</i> 200712045	509.01-01
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200739012	509.02-01
	• <i>Supporting Organizations</i> 200731034	509.02-02
	• Continuation of Private Foundation Status 200702034 200702043 200711035 200711035	509.03-00

Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200708054 200723014 200733024	661.00-00
	• Discretionary Distributions	661.02-00
	• <i>Substantial Authority</i> 200736002	661.02-01
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 200736002 200723014	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• Separate Share Rule 200733024	663.05-00
Section 664	Charitable Remainder Trusts 200716031 200728026 200733014	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 200739004	664.03-02
	• Valuation 200716031	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200715005 200729025 200731019 200733024	671.00-00
	• Persons Treated as Grantors 200703012 200733013	671.02-00
Section 674	Power to Control Beneficial Enjoyment 200730011 200733024	674.00-00
Section 675	Administrative Powers	675.00-00
	• General Powers of Administration 200733024	675.04-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200730011	678.00-00
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 708	Continuation of Partnership	708.00-00
	• Termination 200725002 200725002	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200734003	721.00-00

Section 741	Recognition and Character of Gain or Loss on Sale or Exchange 200722027 200722027	741.00-00
Section 751	Unrealized Receivables and Inventory Items 200722027 200722027	751.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200714005 200714006 200723009	754.00-00
	• Timeliness of Election 200729024 200731018	754.02-00
Section 801	Tax Imposed 200720004	801.00-00
Section 803	Life Insurance Gross Income 200737012	803.00-00
Section 805	General Deductions 200737012	805.00-00
Section 807	Rules for Certain Reserves 200737012	807.00-00
	• Adjustments for Increase or Decrease 200738016 200738017	807.01-00
Section 817	Treatment of Variable Contracts 200730004 200730005	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
	• Alternative Tax Small Companies 200724024	831.02-00
	• Whether Company Qualifies as Insurance Company 200730001	831.03-00
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
	• Reduction of Deduction 200738016 200738017	832.07-00
	• Interinsurers or Reciprocal Underwriters 200701026	832.15-00
Section 835	Election By Reciprocal 200701014	835.00-00
Section 848	Capitalization of Policy Acquisition Expenses 200737012	848.00-00
Section 851	Definition of Regulated Investment Company 200701024 200728025	851.00-00
	• Gross Income Requirement 200701020 200705026 200705026 200720011 200726026 200739010	851.02-00

	• Diversification Requirement 200739010	851.03-00
	• Determination of Status 200724004	851.06-00
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 200724018	855.00-00
Section 856	Definition of Real Estate Investment Trust 200724031 200728012	856.00-00
	• Income Requirements 200705019 200705019 200723015 200726002 200729021 200732014 200732014 200732014	856.01-00
	• Investment Requirements 200705001 200705001 200725015 200725015 200724031	856.02-00
	• Other Requirements	856.03-00
	• <i>Qualified Temporary Investment Income</i> 200724031	856.03-01
	• Rents From Real Property 200705013 200705013	856.04-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 200701008 200728037	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 200726028 200735004 200735005 200737034	897.00-00
	• U.S. Real Property Interest 200718017	897.02-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200735004 200735005	897.05-00
	• <i>Complete Liquidations Under Section 332</i> 200735004 200735005	897.05-01
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation	897.06-00
	• <i>Foreign to Foreign Reorganization</i> 200737034	897.06-02
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 200738015	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 200734002	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	200709049 200709049	
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 200736001 200723008	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	200702013 200703031 200708001 200708054 200709013 200717007 200725008 200725008 200736006 200736007 200736008 200709013 200722027 200722027 200723014 200726003 200728017 200728026 200728031 200733014 200735023 200738005	
	• Amount Realized	1001.02-00
	• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i> 200739004	1001.02-03
	• <i>Property Differing Materially</i> 200736023	1001.02-07
	• Valuation of Real Estate	1001.15-00
	• <i>Determination Under the Facts</i> 200736002	1001.15-01
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	200726003 200728031	
	• Transfer in Trust After December 31, 1920	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200736002	1015.03-01
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	200706001 200708054 200712013 200718028 200728008 200730002 200732012 200732012 200732012	
	• Like Kind Property 200724007	1031.02-00
	• Like Kind Real Estate 200712013 200718028	1031.03-00
	• Deferred Exchanges 200718028	1031.05-00
	• Multi-Party Exchanges 200709036 200709036 200728008	1031.06-00

	• Basis 200708054	1031.08-00
Section 1033	Involuntary Conversion 200714002	1033.00-00
	• General Rule 200722013 200722013	1033.01-00
	• Definition of Involuntary Conversion Events 200722013 200722013	1033.02-00
	• Property Similar or Related in Service or Use 200722013 200722013	1033.03-00
Section 1035	Exchanges of Insurance Policies 200711014 200711014 200715006	1035.00-00
Section 1040	Transfers of Certain Farm, Etc., Real Property	1040.00-00
	• Gain to Extent FMV of Property Exceeds Value of Property 200731023	1040.01-00
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 200728032 200735019	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200717017	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200724012 200727013	1222.00-00
Section 1223	Holding Period of Capital Assets 200725008 200725008 200736002 200726003 200728031	1223.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 200726006	1256.07-05
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 200722027	1273.01-02
Section 1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property 200722027 200722027	1274.00-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Contingent Payments 200722027 200722027	1275.05-00

Section 1291	PFIC Interest on Tax Deferral	1291.00-00
	• Treatment of Distributions and Stock Dispositions 200733024	1291.01-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200730013	1295.02-02
Section 1297	Special Rules	1297.00-00
	• Attribution of Ownership	1297.01-00
	• <i>Attribution to U.S. Persons</i> 200733024	1297.01-01
	• <i>Special Rules For Pass-Through Entities</i> 200733024	1297.01-03
Section 1311	Correction of Error	1311.00-00
	200727015	
Section 1361	Definitions	1361.00-00
	200712001 200720018 200728029 200735001	
	• Small Business Corporation v. Not a Small Business Corporation 200718014 200719005 200719005 200719006 200719006 200719007 200719007 200733005	1361.01-00
	• <i>More than One Class of Stock</i> 200708018 200709004 200709004 200718014 200719005 200719005 200719006 200719006 200719007 200719007 200730009	1361.01-04
	• Certain Trusts Permitted as Shareholders 200732010 200732010 200732010	1361.03-00
	• <i>Grantor Trusts</i> 200729005 200729006 200729007 200729008 200729009 200729010 200729011 200729012 200729013 200729014 200729015 200729016	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200722014 200722014 200722018 200722018 200722019 200722019	1361.03-02
	• <i>Electing Small Business Trusts</i> 200702024 200734011 200734012	1361.03-03
	• Qualified Subchapter S Subsidiary 200701017 200705023 200705023 200725012 200725012 200720018	1361.05-00
Section 1362	Election by Small Business Corporation	1362.00-00
	200705011 200705011 200705022 200705022 200709047 200725010 200725010 200725011 200725011 200725023 200725023 200709047 200713017 200722001 200722001 200723025 200724005 200724030 200734001 200734011 200734012 200734014 200735001 200735003 200737033	
	• Eligible v. Ineligible 200705011 200705011 200705022 200705022 200725010 200725010 200725011 200725011 200725023 200725023 200724005 200724030 200734001 200734014 200737033	1362.01-00
	• <i>Election After Termination</i> 200709047 200709047 200733004	1362.01-02

	<ul style="list-style-type: none"> • <i>Late Elections</i> 1362.01-03 <p>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 200725009 200725009 200725010 200725010 200725011 200725011 200725023 200725023 200736021 200711018 200711018 200712014 200712024 200712025 200713004 200713016 200713019 200713022 200716001 200718015 200718016 200718022 200718023 200718025 200719001 200719001 200720001 200720002 200720003 200720009 200721008 200721012 200722001 200722001 200722003 200722003 200722017 200722017 200722020 200722020 200723005 200723016 200724002 200724003 200724005 200724013 200724015 200724022 200724023 200724027 200724029 200724030 200726017 200726022 200726024 200726027 200727009 200727011 200727012 200728004 200728006 200728022 200729003 200729027 200730017 200731016 200734001 200734017 200737003 200737004 200737016 200737020 200737033 200737041 200739001 200739002 200739003 200739009</p> <ul style="list-style-type: none"> • Termination of Election 1362.02-00 <p>200702027 200713017 200722022 200722022 200734011 200734012</p> <ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 1362.02-02 <p>200734011</p> <ul style="list-style-type: none"> • <i>Passive Investment Income</i> 1362.02-03 <p>200704008 200704008 200704016 200704016 200705006 200705006 200705007 200705007 200713017 200726030 200732008 200732008 200732008 200739008</p> <ul style="list-style-type: none"> • Inadvertent Terminations 1362.04-00 <p>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 200725013 200725013 200725022 200725022 200709017 200709051 200712016 200716011 200718011 200718020 200721002 200721003 200722011 200722011 200723003 200723004 200723012 200724010 200726009 200726010 200726029 200728027 200728028 200729023 200730016 200732013 200732013 200732013 200733015 200734011 200734012 200734015 200735022 200737014 200737040 200738007 200739006 200739007</p> <tr> <td>Section 1363</td> <td>Effect of Election on Corporation 1363.00-00</td> <td></td> </tr> <tr> <td></td> <td>200701017 200735003</td> <td></td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> • Elections of an S Corporation 1363.02-00 <p>200735003</p> </td> <td></td> </tr> <tr> <td>Section 1366</td> <td>Pass-Thru of Items to Shareholders 1366.00-00</td> <td></td> </tr> <tr> <td></td> <td>200735003</td> <td></td> </tr> <tr> <td>Section 1368</td> <td>Distributions 1368.00-00</td> <td></td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> • Accumulated Adjustments Account 1368.01-00 <p>200725012 200725012</p> </td> <td></td> </tr> <tr> <td>Section 1374</td> <td>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00</td> <td></td> </tr> <tr> <td></td> <td>200701017 200725012 200725012 200725027 200725027 200712039</td> <td></td> </tr> <tr> <td>Section 1381</td> <td>Organizations to Which Part Applies 1381.00-00</td> <td></td> </tr>	Section 1363	Effect of Election on Corporation 1363.00-00			200701017 200735003			<ul style="list-style-type: none"> • Elections of an S Corporation 1363.02-00 <p>200735003</p>		Section 1366	Pass-Thru of Items to Shareholders 1366.00-00			200735003		Section 1368	Distributions 1368.00-00			<ul style="list-style-type: none"> • Accumulated Adjustments Account 1368.01-00 <p>200725012 200725012</p>		Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00			200701017 200725012 200725012 200725027 200725027 200712039		Section 1381	Organizations to Which Part Applies 1381.00-00	
Section 1363	Effect of Election on Corporation 1363.00-00																														
	200701017 200735003																														
	<ul style="list-style-type: none"> • Elections of an S Corporation 1363.02-00 <p>200735003</p>																														
Section 1366	Pass-Thru of Items to Shareholders 1366.00-00																														
	200735003																														
Section 1368	Distributions 1368.00-00																														
	<ul style="list-style-type: none"> • Accumulated Adjustments Account 1368.01-00 <p>200725012 200725012</p>																														
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00																														
	200701017 200725012 200725012 200725027 200725027 200712039																														
Section 1381	Organizations to Which Part Applies 1381.00-00																														

	• Certain Other Cooperatives 200706002 200725024 200725024 200725025 200725025 200736017 200713014 200714010 200724017 200729031 200729032 200729033 200729035	1381.02-00
Section 1400B	Zero Percent Capital Gains Rate 200718004	1400B.00-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 200736005	1445.00-00
	• Exceptions to Duty to Withhold 200735004 200735005 200737034	1445.02-00
	• <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i> 200726028	1445.02-08
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200736005	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i> 200736005 200735004 200735005 200737034	1445.07-02
	• <i>Distribution by Foreign Corporation</i> 200735004 200735005	1445.07-04
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200714011 200714017 200724021	1502.00-00
	• Intercompany Transactions 200710004 200710004 200710004 200710004 200710004 200710004 200729035 200737006 200737013	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 200737018	1502.21-00
	• Filing Requirements 200702030 200708009 200709038 200709038 200714011 200728009 200738011	1502.75-00
	• Taxable Year of Members of Group	1502.76-00
	• <i>Income Allocation</i> 200730008	1502.76-01
	• Application of Section 382 with Respect to a Consolidated Group 200718001	1502.98-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 200716010 200726014	1503.04-00
	• <i>Dual Resident Corporation</i> 200701025 200705005 200705005 200709005 200709005 200711007 200711007 200712003 200712015 200712022 200712030 200713003 200713021 200714003 200714012 200716018 200718003 200721010 200723002 200723010 200726019 200726021 200728003 200728036 200729030 200731006 200731024 200731026 200733001 200733020 200733021 200737005 200737015 200738003	1503.04-04

Section 1504	Definitions 200725026 200725026 200726011	1504.00-00
	• Includible Corporation v. Not an Includible Corporation 200726011	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200712018	1504.02-01
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	• Interest v. No Interest at Time of Death 200707158	2033.01-00
	• <i>Claim of Estate</i> 200730015	2033.01-01
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	• Inclusion of Certain Property in Gross Estate 200730015	2035.01-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200717016	2036.00-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200730015	2036.02-00
	• Transfer v. Not a Transfer 200736002	2036.11-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200736002	2037.00-00
	• Possession or Enjoyment Obtained By Surviving Decedent 200717016	2037.01-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200717016 200736002	2038.00-00
	• Power to Alter or Amend 200730015	2038.01-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200716019 200730015	2041.00-00
	• Pre-1942 Powers 200733008 200733009 200733010 200733011 200733012 200734010	2041.01-00
	• General Power v. Not a General Power 200712008	2041.03-00
	• Exercise of Powers 200733008 200733009 200733010 200733011 200733012 200734010	2041.05-00
	• 5 and 5 Power 200726008	2041.11-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200728015	2042.00-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200717016 200729028	2044.00-00
Section 2051	Definition of Taxable Estate - Gross Estate Less Deductions 200707158	2051.00-00

Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200733007	2055.00-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Unitrust Lead Interest</i> 200733007	2055.12-06
	• <i>Reformations of Nonqualifying Interests</i> 200726005	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 200702013 200702018	2056.00-00
	• Terminable Interests 200729028	2056.01-00
	• Qualified Terminable Interest Property 200728005	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) 200723011	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 200725008 200725008 200736006 200736007 200736008 200715005 200726003 200728017 200728018 200729025 200731019 200738005	2501.00-00
	• Gift v. Not a Gift 200702013 200717007 200736002 200712029 200715005 200728031	2501.01-00
	• <i>Transfer by Incompetent or Incompetent's Committee</i> 200729025 200731019	2501.01-01
Section 2511	Transfers in General (Gift v. Not a Gift) 200728015	2511.00-00
	• Transfer of Property By Trustee 200717016	2511.06-00
Section 2512	Valuation of Gifts 200709014 200709014	2512.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	• Power Created on or Before October 21, 1942 200733008 200733009 200733010 200733011 200733012 200734010	2514.01-00
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i> 200726008	2514.04-01
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200728026	2516.00-00

Section 2519	Disposition of Certain Life Estates 200717016 200723014 200729028	2519.00-00
Section 2601	Tax On Generation Skipping Transfers 200703031 200705025 200705025 200708001 200708054 200725008 200725008 200736006 200736007 200736008 200712029 200714016 200716003 200716004 200716019 200724001 200726003 200728017 200728031 200728033 200735018	2601.00-00
	• Effective Dates 200702013 200736023	2601.01-00
	• Exceptions 200717007	2601.03-00
	• <i>Irrevocable Trusts</i> 200717001 200712008 200714009 200723006 200724020 200726008 200738005	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 200712008	2601.03-05
	• <i>Terminations of Interest in and Distributions From Trusts</i> 200728011	2601.03-06
	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200733008 200733009 200733010 200733011 200733012 200734010	2601.04-01
	• <i>Cases of Mental Incompetency</i> 200728040	2601.04-05
Section 2632	Special Rules for Allocation of GST Exemption 200702014 200703002 200710001 200710001 200710001 200710001 200710001 200710001 200736011 200716006 200720006	2632.00-00
	• Time and Manner of Allocation 200702002 200717002 200725007 200725007 200714001 200715002 200718031 200718031 200731004 200731005 200735006 200735007	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 200724001 200728041 200735018 200735023	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>Gift Splitting by Married Couples</i> 200724001	2652.01-01
	• <i>Special Election for QTIP</i> 200708001 200711005 200711005 200719003 200719003 200729028 200731027 200731028 200735018 200735023	2652.01-02
Section 2654	Special Rules 200719003 200719003 200728041	2654.00-00
Section 2702	Special Valuation Rules for Transfers in Trust 200717016	2702.00-00

	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 200728018 200729004	2702.02-02
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 200725028 200725028 200725030 200725030 200725032 200725032 200725033 200725033 200725034 200725034 200725035 200725035 200736025 200709060 200709061 200712031 200712043 200714019 200715010 200715011 200716021 200716022 200716023 200719010 200719010 200731030 200731031 200731032 200731033 200733022 200737038 200737043 200738012	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 200722004 200722025 200722025	3406.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200711006 200711006 200732015 200732015 200732015	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 200727013 200728026 200733014 200734023	4941.00-00
	• Special Rules as to Liability 200720021	4941.03-00
	• Definition of Self-Dealing 200725044 200725044 200711023 200711023 200711024 200711024 200722029 200722029 200734023 200739004	4941.04-00
	• Other Definitions 200704032 200704032	4941.05-00
Section 4942	Taxes on Failure to Distribute Income 200704037 200704037 200715014 200734024	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 200739011	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 200734023	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 4971	Taxes on Failure to Meet Minimum Funding Standards 200724038	4971.00-00
	• Additional Tax 200738024	4971.02-00
Section 4975	Tax on Prohibited Transactions 200737046	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200716027 200733029	4975.04-02
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 200731023	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 200722005	6041.00-00
	• Payments in Course of Trade or Business 200717013	6041.02-00
	• Fixed or Determinable Gains, Profits, or Income 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200704004 200704004 200717010 200717013 200712004 200712005 200722004 200722004 200722025 200722025	6041.03-00
	• Payments Specifically Included 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722004 200722025 200722025	6041.05-00

Section 6045	Returns of Brokers 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722004 200722025 200722025 200724006	6045.00-00
	• Payments to Attorneys 200704004 200704004	6045.07-00
	• <i>Payments to Attorneys -- Exception for 6041(a) Payments</i> 200704004 200704004	6045.07-02
Section 6049	Returns Regarding Payments of Interest 200704004 200704004	6049.00-00
	• Reportable Interest 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200712004 200712005 200722004 200722004 200722025 200722025	6049.01-00
Section 6051	Receipts for Employees 200705010 200705010	6051.00-00
Section 6166	Extension of Time to Pay Estate Tax 200721006	6166.00-00
Section 6203	Method of Assessment 200734020	6203.00-00
Section 6402	Authority to Make Credits or Refunds	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 200727015	6402.01-00
	• Requirement That a Claim Be Filed	6402.04-00
	• <i>Timing</i> 200736027	6402.04-01
Section 6411	Tentative Carryback and Refund Adjustments 200731022	6411.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred)	6511.00-00
	• Recoupment (Bull Case) 200727015	6511.04-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 200707002	6621.00-00
Section 6662	Accuracy-related penalty	6662.00-00
	• Substantial Valuation Overstatement Under Chapter 1	6662.03-00
	• <i>Transfer Price Adjustments</i> 200729034	6662.03-01
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200736027 200720015	6672.00-00
Section 7602	Examination of Books and Witnesses	7602.00-00
	• Use of Summons 200726001	7602.08-00

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 200725006 200725006 200736012 200736013 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 200722008 200722009 200722009 200722010 200722010 200722012 200722012 200722015 200722015 200722016 200722016 200722021 200722021 200722023 200722023 200722024 200722024 200723013 200724002 200726012 200726013 200727007 200728014 200728023 200728030 200729001 200729017 200729026 200731015 200731017 200732009 200732009 200732009 200732011 200732011 200732011 200733017 200733018 200734016 200737008 200737016 200737037 200738004 200738006	
	• Associations v. Corporations	7701.01-00
	200704002 200704002 200709006 200709006 200723030 200724016 200733016	
	• Partnerships v. Associations	7701.02-00
	200712023 200719004 200719004 200729029	
	• Association v. Trust	7701.03-00
	200733013 200734018	
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 200709039 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 200726012 200726013	
	• Qualifying Income	7704.03-00
	200712002 200722007 200722007 200728025	
Section 7805	Rules and Regulations	7805.00-00
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i>	7805.01-01
	200703006	
	• Reversals of Regulations or Rulings With Retroactive Effect	7805.03-00
	200703019	
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	200702019	
	• Tax Exempt Bonds	7871.03-00
	200704019 200704019 200705027 200705027	

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 200725004 200725004 200725006 200725006 200725007 200725007
200725017 200725017 200736003 200736005 200736009 200736010 200736011
200736012 200736013 200736018 200709006 200709010 200709015 200709039
200709040 200709041 200709042 200709043 200709044 200709045 200709046
200709059 200709067 200711001 200711001 200711004 200711004 200711005
200711005 200711010 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 200722006 200722008 200722008 200722009 200722009 200722010
200722010 200722012 200722012 200722015 200722015 200722023 200722023
200723009 200723011 200723013 200724001 200724009 200724018 200724022
200724028 200726004 200726017 200726022 200726028 200727006 200727007
200728005 200728012 200728013 200728016 200728030 200728040 200728041
200729017 200729026 200729029 200729037 200730006 200730007 200730018
200731004 200731005 200731015 200731017 200732004 200732004 200732004
200732011 200732011 200732011 200733005 200734015 200734016 200735004
200735005 200735006 200735007 200735018 200737007 200737008 200737031
200737034 200737035 200737037 200737042 200738006 200738009 200738018

• Section 42; Low-Income Housing Credit 9100.01-00
200702029 200725020 200725020 200725021 200725021 200723017 200723018
200723019 200723020 200723021 200723022 200723023 200724025 200724026
200726020 200728007 200731001 200737011

• Section 146; Volume Cap 9100.03-00
200725004 200725004

• Section 168; MACRS 9100.04-00
200729018 200731014 200732005 200732005 200732005 200732006 200732006
200732006 200732007 200732007 200732007

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200703026 200717015 200712034 200723024 200731003 200735002

• Section 442; Accounting Periods 9100.09-00
200702023 200703013 200703014 200708013 200708014 200725009 200725009
200711002 200711002 200711003 200711003 200712009 200727004

• Section 446 9100.10-00
200725017 200725017

• *Accounting Methods* 9100.10-01
200725017 200725017 200738001

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200704023 200704023 200721005 200723009 200729024 200731018 200738009

	• Extension of Time For Filing Return 200702030	9100.19-00
	• Section 1502; Election to File Consolidated Return 200708009 200709038 200709038 200728009 200738011	9100.20-00
	• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200717011 200736001 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013 200721010 200723002 200723008 200723010 200724014 200726014 200726019 200726021 200726028 200727010 200728003 200728036 200729020 200729030 200730008 200730018 200731006 200731024 200731026 200732003 200732003 200732003 200733001 200733020 200733021 200734002 200735004 200735005 200737005 200737015 200737018 200737034 200738003	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 200736016 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 200722016 200722021 200722021 200722024 200722024 200724002 200724016 200724022 200726015 200726016 200727007 200728014 200728019 200728020 200728021 200728023 200729001 200729029 200731015 200731017 200732009 200732009 200732009 200732011 200732011 200732011 200733016 200733017 200733018 200733019 200737016 200738004	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
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200726001	9999.92-00

• Not Able to Identify Under Present List

9999.98-00

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
200709008 200717010 200717033 200709008 200712042 200712044 200712044
200713018 200714013 200715012 200721013 200721018 200723027 200724021
200726007 200733013 200738010 200738015 200738026

