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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

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 200708005	29.00-00
Section 42	Low-Income Housing Credit 200702029 200725019 200725019 200725020 200725020 200725021 200725021 200723017 200723018 200723019 200723020 200723021 200723022 200723023 200724025 200724026 200726020 200737011	42.00-00
	• 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 45	Electricity Produced from Certain Renewable Sources 200740001	45.00-00
Section 47	Rehabilitation Credit 200744012	47.00-00
Section 55	Alternative Minimum Tax 200721019	55.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 200719009 200719009 200721019	56.00-00
Section 61	Gross Income v. Not Gross Income 200701016 200703031 200708054 200717013 200725029 200725029 200736002 200712006 200721017 200722005 200722005 200723014 200728017 200728031 200731023 200735023 200738005 200743017	61.00-00
	• 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 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Tool / Equipment Rental</i> 200745018	62.02-05
Section 71	Alimony--Separate Maintenance Payments 200720007	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200711014 200711014 200711022 200711022 200720004 200742010	72.00-00
	• 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
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 200745009	83.02-04
	• 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 Governmental 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 200743012	108.00-00
	• Exclusion From Gross Income 200741003 200741003	108.01-00
	• <i>Title 11 Case</i> 200741003	108.01-01
	• Reduction of Tax Attributes 200741003 200714017 200743012	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 200712020 200743012	108.02-01
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 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 200743011	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>Shareholder Contributions</i> 200743003	118.01-01
	• <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 200745011	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) 200741003 200711015 200711015 200716013 200741003	162.00-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200725031 200725031 200730020	162.02-00
	• Certain Business Expenses	162.05-00
	• <i>Compromise Settlement of Claims</i> 200742004	162.05-03
	• Agency	162.06-00
	• <i>Stockholder's Payment of Expenses of Corporation and Related Corporations</i> 200743003	162.06-06
	• 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
	• Original Issue Discount 200742016	163.07-00

Section 164	Taxes 200720016 200721017 200730012	164.00-00
	• Real Property Taxes 200721017	164.01-00
Section 165	Deductions For Losses 200725031 200725031 200711015 200711015 200730020	165.00-00
	• 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 200706011 200714008	166.00-00
Section 167	Depreciation 200711015 200711015	167.00-00
	• Date Property Placed in Service 200725037 200725037	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200743030	167.22-01
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 200736022 200722026 200722026 200735021 200738013	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>Governmental Units</i> 200743033	170.07-05
	• <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 200741003 200741003	172.01-00
	• <i>10-Year Carryover</i> 200741003 200711015 200711015 200741003	172.01-05
	• Product Liability Losses 200725031 200725031 200741003 200730020 200741003	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 200742020	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
	• Exceptions	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
	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 200727014	263A.03-02
	• Allocation Methods 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
	• Property Produced in a Farming Business 200725037 200725037 200713023	263A.05-00
	• <i>Two-Year Preproductive Period</i> 200713023	263A.05-01
	• Change in Method of Accounting under Section 263A 200738014	263A.07-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200711014 200711014	264.00-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 200743029	265.00-00
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
	• Complete Termination of Interest 200745001 200745002 200745003 200745004	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200703021 200726025	302.04-00
Section 306	Dispositions of Certain Stock	306.00-00
	• Section 306 Stock v. Not 306 Stock 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 200744015	332.00-00
	• Nonrecognition of Gain or Loss 200706011 200710003 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 200742009 200743016	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	200703021 200726025	
	• Express Election 200703021 200726025	338.01-00
	• <i>Time in which Election must be made</i> 200703026 200717015 200712034 200723024 200731003 200735002 200740006	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	200701019 200705014 200705014 200706007 200736015 200731013 200731025 200732001 200732001 200732001 200733025 200734013 200737012	
	• 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	355.00-00
	200705016 200705016 200706006 200708015 200708064 200709050 200710011 200710011 200710011 200710011 200710011 200710011 200717014 200725003 200725003 200725005 200725005 200736014 200736019 200741013 200741014 200741015 200709050 200712039 200716017 200716024 200718019 200728010 200731025 200735001 200737010 200737032 200737039 200741013 200741014 200741015 200743007	
	• 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 200741005 200741013 200741015 200709050 200712018 200712026 200712033 200715004 200716012 200716017 200718024 200723001 200731013 200732002 200732002 200732002 200733006 200733025 200734013 200735025 200737017 200741005 200741013 200741015 200743013	355.01-00
	• <i>Split-Off</i> 200708012 200725003 200725003 200725005 200725005 200736004 200736014 200741014 200718019 200718024 200722002 200722002 200727003 200728010 200728029 200741014	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

	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 200741002 200741002	355.10-00
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 200740005 200743013	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200740005	368.01-01
	• <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 200741015 200709018 200712018 200712039 200712040 200716012 200716024 200718024 200722002 200722002 200723001 200731013 200732001 200732001 200732001 200733006 200733006 200735001 200735003 200737017 200737039 200741015 200743007	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 200740005	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 200742028	401.00-00
	• Required Distributions 200717022 200717023 200742026	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200717022 200717023 200742026	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 200742027	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
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i> 200744021	409.01-09
Section 412	Minimum Funding Standards 200706013 200724037 200743037	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 200743036	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) 200741003 200716013 200726023 200741003	461.00-00
	• Accrual Method 200741003 200726023 200741003 200743003	461.01-00
	• Incurred Liabilities 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
	• Mining (See Also 613.03-06 et seq) 200737029	468.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 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
	• 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 200723007 200742007	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Contributions to Fund</i> 200703033	468A.05-06
	• <i>Self Dealing</i> 200740007	468A.05-07
	• <i>Disqualification of Fund</i> 200728024 200729022 200737001 200737002	468A.05-08

	• 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
	• In General 200730018	468B.01-00
	• 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 200741003 200709035 200714007 200730018 200741003	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
	• <i>Improper Identification</i> 200731029	475.03-00
	• <i>Securities Traders</i> 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 200743035	
	• <i>Religious, Charitable, etc., Institutions and Community Chest</i> 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 200742029 200743034 200743038	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 200742023 200742024	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) 200742022	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 200742022	501.06-01
	• <i>Conduct of Business for Profit</i> 200713024 200742022	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
	• Cooperative Hospital Service Organizations 200742025	501.27-00
	• 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 200744019	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 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)	511.00-00
	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 200725045 200725045 200725046 200725046 200725047 200725047 200725047 200725047 200725048 200725048 200725049 200725049 200725050 200725050 200725051 200725051 200725052 200725052 200725053 200725053 200725054 200725054 200725055 200725055 200725056 200725056 200725057 200725057 200709072 200709073 200714020 200714021 200714022 200714023 200714024 200722028 200722028 200724034	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	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 200723030 200723031 200733032 200733033	
	• 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	513.00-00
	200702035 200702036 200702040 200702041 200702042 200709072 200710018 200710018 200710018 200710018 200710018 200710018 200717019 200725048 200725048 200725049 200725049 200725050 200725050 200725051 200725051 200725052 200725052 200725053 200725053 200725054 200725054 200725055 200725055 200725056 200725056 200725057 200725057 200725046 200725046 200709072 200713024 200722028 200722028 200723030 200731034 200733026 200733030 200739012	
	• 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 529	Qualified State Tuition Programs 200743001	529.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends 200716007	562.03-00

Section 642	Special Rules for Credits and Deductions	642.00-00
	• Net Operating Loss Deduction 200734019	642.04-00
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	200728031	
	• Treatment of Property Distributed in Kind 200723014	643.05-00
	• Multiple Trusts 200736002	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	200708054 200723014 200733024	
	• 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	662.00-00
	200736002 200723014	
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	664.00-00
	200716031 200728026 200733014	
	• 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 200744019	664.03-02
	• Valuation 200716031	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	200715005 200729025 200731019 200733024	
	• Persons Treated as Grantors 200703012 200733013	671.02-00
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	200730011 200733024	
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	678.00-00
	200730011	
Section 691	Recipients of Income in Respect of Decedents	691.00-00
	200702007 200744001	
Section 701	Partners, Not Partnerships, Subject to Tax	701.00-00
	200704028 200704028 200704030 200704030	

	• 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 200741004 200720011 200726026 200739010 200741004 200743005 200745008 200745021	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 200740004	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 865	Source Rules for Personal Property Sales 200741006 200741006	865.00-00
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
	200726028 200735004 200735005 200737034 200742008 200745012 200745017	
	• U.S. Real Property Interest	897.02-00
	200718017	
	• Distributions of U.S. Real Property Interest By Foreign Corporation	897.05-00
	200735004 200735005	
	• <i>Complete Liquidations Under Section 332</i>	897.05-01
	200735004 200735005	
	• 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>	897.06-02
	200737034 200742008	
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>	901.01-03
	200719011 200719011	
Section 925	Transfer Pricing Rules	925.00-00
	• Computation of Transfer Pricing	925.01-00
	200738015	
	• <i>Election of Grouping</i>	925.01-01
	200705028 200705028	
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation	953.06-00
	200717011 200718013 200734002	
Section 954	Foreign Base Company Income	954.00-00
	200709049 200709049	
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election	992.02-00
	200736001 200723008 200744010	
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 200742016 200743017 200744019	
	• Amount Realized	1001.02-00
	200745001 200745002 200745003 200745004	
	• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i>	1001.02-03
	200739004	
	• <i>Property Differing Materially</i>	1001.02-07
	200736023	
	• Valuation of Notes and Other Securities	1001.14-00
	• <i>Bonds</i>	1001.14-01
	200742016	
	• Valuation of Real Estate	1001.15-00
	• <i>Determination Under the Facts</i>	1001.15-01
	200736002	

Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200726003 200728031	1015.00-00
	• 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 200706001 200708054 200712013 200718028 200728008 200730002 200732012 200732012 200732012	1031.00-00
	• 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 200743010	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 200727015	1311.00-00
Section 1361	Definitions 200712001 200720018 200728029 200735001	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200718014 200719005 200719005 200719006 200719006 200719007 200719007 200733005 200744018	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>	1361.03-03
	200702024 200734011 200734012	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
	200701017 200705023 200705023 200725012 200725012 200720018	
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 200745013	
	• <i>Eligible v. Ineligible</i>	1362.01-00
	200705011 200705011 200705022 200705022 200725010 200725010 200725011	
	200725011 200725023 200725023 200724005 200724030 200734001 200734014	
	200737033	
	• <i>Election After Termination</i>	1362.01-02
	200709047 200709047 200733004	
	• <i>Late Elections</i>	1362.01-03
	200701015 200701022 200701023 200702026 200702027 200703016 200703020	
	200703029 200704014 200704014 200704015 200704015 200704024 200704024	
	200705003 200705003 200705008 200705008 200705009 200705009 200705011	
	200705011 200705022 200705022 200706004 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 200741001 200741009 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 200741001 200741009 200742003	
	200742013 200742018 200743002 200743006 200743014 200743015 200744002	
	200745010	
	• <i>Termination of Election</i>	1362.02-00
	200702027 200713017 200722022 200722022 200734011 200734012 200742001	
	200743009	
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	200734011	
	• <i>Passive Investment Income</i>	1362.02-03
	200704008 200704008 200704016 200704016 200705006 200705006 200705007	
	200705007 200713017 200726030 200732008 200732008 200732008 200739008	

	• Inadvertent Terminations	1362.04-00
	200701007 200701021 200701028 200702003 200702020 200703023 200703027 200703028 200703032 200704020 200704020 200704021 200704021 200704022 200704022 200704025 200704025 200704026 200704026 200704027 200704027 200705004 200705004 200705012 200705012 200705015 200705015 200705018 200705018 200705020 200705020 200705021 200705021 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 200742005 200742006 200742019 200744003 200744008 200744009 200745013 200745014	
Section 1363	Effect of Election on Corporation	1363.00-00
	200701017 200735003	
	• Elections of an S Corporation	1363.02-00
	200735003	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200735003	
Section 1368	Distributions	1368.00-00
	• Accumulated Adjustments Account	1368.01-00
	200725012 200725012	
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	1381.02-00
	200706002 200725024 200725024 200725025 200725025 200736017 200713014 200714010 200724017 200729031 200729032 200729033 200729035 200743023	
Section 1400B	Zero Percent Capital Gains Rate	1400B.00-00
	200718004	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Inter- ests (See Also 897.00-00).	1445.00-00
	200736005	
	• Exceptions to Duty to Withhold	1445.02-00
	200735004 200735005 200737034 200742008	
	• <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i>	1445.02-08
	200726028 200745012 200745017	
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates	1445.07-00
	200736005	
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i>	1445.07-02
	200736005 200735004 200735005 200737034 200742008	
	• <i>Distribution by Foreign Corporation</i>	1445.07-04
	200735004 200735005	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns)	1502.00-00
	200714011 200714017 200724021 200744017	

	• 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 200744017	1502.75-00
	• <i>When Group Remains in Existence</i> 200744006	1502.75-10
	• 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 200740003 200740011 200744007	1503.04-04
Section 1504	Definitions	1504.00-00
	200725026 200725026 200726011	
	• 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 2032	Alternate Valuation	2032.00-00
	200740009	
	• Exercise of Election 200740008	2032.01-00
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
	• Post-1942 Powers 200744020	2041.02-00
	• 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
	• Disclaimers	2055.08-00
	• <i>Decedents Dying After Dec. 31, 1976</i> 200744005	2055.08-01
	• 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)	2056.00-00
	200702013 200702018	
	• Terminable Interests	2056.01-00
	200729028 200743018	
	• Qualified Terminable Interest Property	2056.07-00
	200728005	
	• <i>Effective Election</i>	2056.07-01
	200708001 200711005 200711005	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i>	2056.19-01
	200712010	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	200723011	
	• Imposition of Estate Tax	2056A.03-00
	• <i>Distributions Before Death of the Spouse</i>	2056A.03-01
	200719002 200719002	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed)	2501.00-00
	200703031 200708054 200725008 200725008 200736006 200736007 200736008 200715005 200726003 200728017 200728018 200729025 200731019 200738005 200744020	
	• Gift v. Not a Gift	2501.01-00
	200702013 200717007 200736002 200712029 200715005 200728031 200743017 200745015 200745016	
	• <i>Transfer by Incompetent or Incompetent's Committee</i>	2501.01-01
	200729025 200731019	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	200728015	
	• Transfer of Property By Trustee	2511.06-00
	200717016	
Section 2512	Valuation of Gifts	2512.00-00
	200709014 200709014	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	• Power Created on or Before October 21, 1942	2514.01-00
	200733008 200733009 200733010 200733011 200733012 200734010	
	• Power Created After October 21, 1942	2514.02-00
	200744020	
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i>	2514.04-01
	200726008	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	200728026	
	• Settlement of Marital or Property Rights	2516.01-00
	200744019	
Section 2518	Disclaimers	2518.00-00
	• Requirements for a Qualified Disclaimer	2518.01-00
	200744005	

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 200743028 200744020	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 200742011 200742012 200743019 200743020 200743021 200743022 200745015 200745016	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 200743017	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 200743028 200743029	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 200743025 200743026 200743029 200745005	2642.00-00
	• Inclusion Ratio Defined 200703022 200704003 200704003 200716008	2642.01-00
Section 2652	Other Definitions 200745015 200745016	2652.00-00
	• Transferor Defined 200743029	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 200742015 200743029	2652.01-02
Section 2654	Special Rules 200719003 200719003 200728041 200743029	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 200742021 200743032 200745019 200745020	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 • Covered Voyage 200714004	4472.00-00 4472.01-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) • Alternative Excise Tax on Non-Exempt Private Foundations 200715014	4940.00-00 4940.01-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200715015 200727013 200728026 200733014 200734023 200744019 • Special Rules as to Liability 200720021 • Definition of Self-Dealing 200725044 200725044 200711023 200711023 200711024 200711024 200722029 200722029 200734023 200739004 • Other Definitions 200704032 200704032	4941.00-00 4941.03-00 4941.04-00 4941.05-00
Section 4942	Taxes on Failure to Distribute Income 200704037 200704037 200715014 200734024 • Definitions of Principal Terms 200704037 200704037	4942.00-00 4942.03-00

	• <i>Undistributed Income</i>	4942.03-01
	200719012 200719012 200719013 200719013	
	• <i>Distributable Amount</i>	4942.03-02
	200719012 200719012 200719013 200719013	
	• <i>Qualifying Distribution</i>	4942.03-05
	200704037 200704037 200718032 200718033 200719012 200719012 200719013 200719013	
	• <i>Set-Asides</i>	4942.03-07
	200715014 200739011	
	• <i>Other Definitions</i>	4942.04-00
	200709065 200709065	
	• <i>Operating Foundations</i>	4942.05-00
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	200719012 200719012 200719013 200719013	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	200715015	
	• <i>Definition of Excess Business Holdings</i>	4943.03-00
	200709065 200709065	
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200704037 200704037 200715014 200720020 200734023	
	• <i>Definition of Taxable Expenditure</i>	4945.04-00
	• <i>Grants to Individuals</i>	4945.04-04
	200720020	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• <i>Split-Interest Trusts</i>	4947.02-00
	200714025	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	200724038	
	• <i>Additional Tax</i>	4971.02-00
	200738024	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200737046	
	• <i>Statutory Exemptions</i>	4975.04-00
	• <i>ESOP Loans</i>	4975.04-02
	200716027 200733029	
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer	4980.00-00
	200742028	
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	200731023	
	• <i>Fiduciaries</i>	6012.05-00
	• <i>Estates or Trusts</i>	6012.05-01
	200702022	
Section 6041	Information at Source	6041.00-00
	200704004 200704004 200709008 200717013 200709008 200712006 200721013 200722005 200722005	

	• 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

	• <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 200702019	7871.00-00
	• 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 200725004 200725004 200725006 200725006 200725007 200725007 200725017 200725017 200736003 200736005 200736009 200736010 200736011 200736012 200736013 200736018 200741010 200741011 200741012 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 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 200740002 200740008 200741010 200741011 200741012 200742002 200742008 200742015 200742017 200743012 200743024 200743025 200743026 200743027 200743028 200743029 200743031 200744012 200744014 200744016 200744018 200745005 200745012 200745017	
	• Section 42; Low-Income Housing Credit 200702029 200725020 200725020 200725021 200725021 200723017 200723018 200723019 200723020 200723021 200723022 200723023 200724025 200724026 200726020 200728007 200731001 200737011	9100.01-00
	• Section 146; Volume Cap 200725004 200725004	9100.03-00
	• Section 168; MACRS 200729018 200731014 200732005 200732005 200732005 200732006 200732006 200732006 200732007 200732007 200732007 200743004	9100.04-00

• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026 200717015 200712034 200723024 200731003 200735002 200740006	9100.06-00
• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014 200725009 200725009 200741007 200741008 200711002 200711002 200711003 200711003 200712009 200727004 200741007 200741008 200742014 200745007	9100.09-00
• Section 446 200725017 200725017	9100.10-00
• <i>Accounting Methods</i> 200725017 200725017 200738001	9100.10-01
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023 200721005 200723009 200729024 200731018 200738009	9100.15-00
• 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 200741006 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 200740003 200740011 200741006 200742008 200743018 200744007 200744010 200745012 200745017	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 200742009 200743016	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 200741010 200741011 200741012 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 200741010 200741011 200741012 200742017 200744011 200744013	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>	9114.03-42
	200712007	
Section 9999	Miscellaneous Issues	9999.00-00
	200709062 200709062 200721014	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200726001	
	• Not Able to Identify Under Present List	9999.98-00
	200704042 200704042 200706008 200707001 200707002 200707003 200707004	
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