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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**

|                   |  |                 |
|-------------------|--|-----------------|
| <b>Section 1</b>  | <b>Tax Imposed</b>   | <b>1.00-00</b>  |
|                   | • Maximum Capital Gains Rate<br>200810010  | 1.11-00         |
| <b>Section 41</b> | <b>Credit for Increasing Research Activities</b><br>200811020 200822007  | <b>41.00-00</b> |
| <b>Section 42</b> | <b>Low-Income Housing Credit</b><br>200807010 200807010 200821027 200821028 200821029  | <b>42.00-00</b> |
| <b>Section 45</b> | <b>Electricity Produced from Certain Renewable Sources</b><br>200805007  | <b>45.00-00</b> |
| <b>Section 48</b> | <b>Energy Credit; Reforestation Credit</b><br>200820011  | <b>48.00-00</b> |
| <b>Section 59</b> | <b>Other Definitions and Special Rules</b><br>200816006 200812005 200816006  | <b>59.00-00</b> |
| <b>Section 61</b> | <b>Gross Income v. Not Gross Income</b><br>200804015 200805021 200808012 200816014 200816027 200812002 200814022<br>200816014 200816027 200820019 <b>200823015</b> | <b>61.00-00</b> |
|                   | • Return of Capital v. Income  | 61.02-00        |
|                   | • <i>Court Awards, Settlements, etc.</i><br>200814021  | 61.02-06        |
|                   | • Bargain Purchase   | 61.05-00        |
|                   | • <i>Dividend</i><br>200820019   | 61.05-04        |
|                   | • Refunds and Reimbursements   | 61.13-00        |
|                   | • <i>Refund of Taxes or Duties</i><br>200814022  | 61.13-07        |
|                   | • Assignments  | 61.30-00        |
|                   | • <i>Anticipatory Assignment of Income</i><br>200821024  | 61.30-03        |
|                   | • Governmental Benefits and Subsidies<br>200810005   | 61.40-00        |
|                   | • Recovery of Items Previously Deducted--Tax Benefit<br>200814019 200814020 200814021  | 61.44-00        |
|                   | • Character of Income<br>200814019 200814020 200814021   | 61.49-00        |
|                   | • <i>Capital Gain v. Ordinary Income</i><br><b>200823012</b>   | 61.49-01        |
| <b>Section 72</b> | <b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>  | <b>72.00-00</b> |
|                   | • Investment in Contract<br>200814005 200820009  | 72.02-00        |
|                   | • Tax on Early Distributions from Qualified Retirement Plans<br>200820009  | 72.20-00        |
|                   | • <i>Substantially Equal Payments</i><br>200818018 200818018   | 72.20-04        |
| <b>Section 83</b> | <b>Property Transferred in Connection With Performance of Services</b>   | <b>83.00-00</b> |
|                   | • Election to Include in Gross Income in Year of Transfer  | 83.02-00        |

|                    |  |                  |
|--------------------|--|------------------|
|                    | • <i>Revocability of Election</i><br>200820010   | 83.02-04         |
| <b>Section 101</b> | <b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b><br>200805022  | <b>101.00-00</b> |
|                    | • Flexible Premium Contracts Before 1985<br>200805022  | 101.05-00        |
| <b>Section 103</b> | <b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b>   | <b>103.00-00</b> |
|                    | • State and Local  | 103.02-00        |
|                    | • <i>Political Subdivisions</i><br>200820012   | 103.02-01        |
| <b>Section 104</b> | <b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b><br>200809011 200822002  | <b>104.00-00</b> |
|                    | • Workmen's Compensation<br>200822002  | 104.02-00        |
|                    | • Damages<br>200816014 200809001 200816014   | 104.03-00        |
| <b>Section 105</b> | <b>Accident and Health Plans (Excluded v. Not Excluded)</b><br>200819007   | <b>105.00-00</b> |
| <b>Section 106</b> | <b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b><br>200802003 200805006 200815021 200815022 200819005 200819007                             | <b>106.00-00</b> |
| <b>Section 107</b> | <b>Rental Value of Parsonage (Excluded v. Not Excluded)</b><br>200803008   | <b>107.00-00</b> |
| <b>Section 108</b> | <b>Income From Discharge of Indebtedness</b><br>200818006 200818006  | <b>108.00-00</b> |
|                    | • Exclusion From Gross Income<br>200804016   | 108.01-00        |
|                    | • General Rules for Discharges of Indebtedness<br>200804016  | 108.04-00        |
| <b>Section 111</b> | <b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b><br>200811017 200814019 200814020 200814021   | <b>111.00-00</b> |
|                    | • Tax Refunds<br>200814022   | 111.06-00        |
| <b>Section 115</b> | <b>Income of States, Municipalities, etc.</b><br>200802003 200807001 200807001 200808025 200811010 200814014 200815021<br>200815022 200817014 200819005 200822019 <b>200823020</b> | <b>115.00-00</b> |
| <b>Section 118</b> | <b>Contributions to the Capital of a Corporation</b>   | <b>118.00-00</b> |
|                    | • Contributions by Shareholders  | 118.01-00        |
|                    | • <i>Nonshareholder Contributions</i><br>200820033   | 118.01-02        |
|                    | • Contributions in Aid of Construction   | 118.02-00        |
|                    | • <i>Definition of Contribution in Aid of Construction</i><br>200820033  | 118.02-02        |

|                    |   |                  |
|--------------------|---|------------------|
| <b>Section 121</b> | <b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b><br>200820016 | <b>121.00-00</b> |
| <b>Section 141</b> | <b>Private Activity Bond; Qualified Bond</b><br>200813016   | <b>141.00-00</b> |
|                    | • Private Business Tests  | 141.01-00        |
|                    | • <i>Business Use Test</i><br>200813016   | 141.01-01        |
|                    | • Management Contracts<br>200813016   | 141.07-00        |
| <b>Section 146</b> | <b>Volume Cap</b><br>200807013 200807013 200815028  | <b>146.00-00</b> |
|                    | • Carryforward of Allocation<br>200807013 200807013 200815028   | 146.07-00        |
| <b>Section 147</b> | <b>Other Requirements Applicable to Certain Private Activity Bonds</b><br>200821031                             | <b>147.00-00</b> |
|                    | • Public Approval Requirement<br>200821031  | 147.06-00        |
|                    | • Restrictions and Special Rules<br>200813022   | 147.07-00        |
| <b>Section 148</b> | <b>Arbitrage</b><br>200805019   | <b>148.00-00</b> |
|                    | • Higher Yielding Investment<br>200805019   | 148.02-00        |
|                    | • Yield Determinations  | 148.12-00        |
|                    | • <i>Adjustment for Issuance Costs</i><br>200813022   | 148.12-01        |
|                    | • <i>Adjustment for Administrative Costs</i><br>200813022   | 148.12-02        |
| <b>Section 152</b> | <b>Dependent Defined</b><br>200812024   | <b>152.00-00</b> |
| <b>Section 162</b> | <b>Trade or Business (Deductible v. Not Deductible)</b><br>200804016 200804016 200821019 200821032              | <b>162.00-00</b> |
|                    | • Certain Business Expenses   | 162.05-00        |
|                    | • <i>Interest</i><br>200801039  | 162.05-11        |
|                    | • Million Dollar Cap - Executive Employee Compensation  | 162.36-00        |
|                    | • <i>Performance-Based Compensation</i><br>200804004  | 162.36-04        |
| <b>Section 163</b> | <b>Interest</b><br>200821032  | <b>163.00-00</b> |
|                    | • Limitation on Investment Interest in General  | 163.03-00        |
|                    | • <i>Investment Interest</i><br>200817024   | 163.03-02        |
| <b>Section 164</b> | <b>Taxes</b><br>200814002 200814022   | <b>164.00-00</b> |

|                     |   |                   |
|---------------------|---|-------------------|
| <b>Section 165</b>  | <b>Deductions For Losses</b><br>200811016   | <b>165.00-00</b>  |
| <b>Section 166</b>  | <b>Bad Debts</b><br>200814026   | <b>166.00-00</b>  |
| <b>Section 167</b>  | <b>Depreciation</b>   | <b>167.00-00</b>  |
|                     | • Ownership of Depreciable Interest   | 167.15-00         |
|                     | • <i>Equitable Ownership and Financing Arrangements</i><br>200821032  | 167.15-03         |
|                     | • Public Utility Property   | 167.22-00         |
|                     | • <i>Normalization Rules</i><br>200802025 200802026 200811004 200815004 200815005 200815006 200815007                             | 167.22-01         |
| <b>Section 168</b>  | <b>Modified Accelerated Cost Recovery System</b>  | <b>168.00-00</b>  |
|                     | • Classification of Property<br>200814025   | 168.20-00         |
| <b>Section 170</b>  | <b>Charitable, Etc. Contributions and Gifts</b><br>200802024 200808028 200817018  | <b>170.00-00</b>  |
|                     | • Disallowance of Deduction   | 170.12-00         |
|                     | • <i>Partial Interests in Property</i><br>200802024   | 170.12-03         |
| <b>Section 172</b>  | <b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b><br>200804016 200809029  | <b>172.00-00</b>  |
|                     | • Carryback and Carryover<br>200804016  | 172.01-00         |
|                     | • <i>10-Year Carryover</i><br>200804016   | 172.01-05         |
| <b>Section 216</b>  | <b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b><br>200801038 | <b>216.00-00</b>  |
| <b>Section 263</b>  | <b>Capital Expenditures (Deductible v. Not Deductible)</b><br>200811021   | <b>263.00-00</b>  |
|                     | • Allocation Between Capital Expenditure and Expense<br>200811021   | 263.14-00         |
|                     | • Election to Deduct or Capitalize Certain Expenditures<br>200821025  | 263.16-00         |
| <b>Section 263A</b> | <b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>  | <b>263A.00-00</b> |
|                     | • Capitalization of Costs<br>200811021  | 263A.03-00        |
|                     | • <i>Indirect Costs</i><br>200811021  | 263A.03-02        |
|                     | • Allocation Methods<br>200811021   | 263A.04-00        |
|                     | • Change in Method of Accounting under Section 263A<br>200811021  | 263A.07-00        |
| <b>Section 267</b>  | <b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b>  | <b>267.00-00</b>  |
|                     | • Special Rules Applicable to Controlled Groups: In General   | 267.07-00         |

|                     |  |                   |
|---------------------|--|-------------------|
|                     | • <i>Deferral of Loss from Sale or Exchange Between Members</i><br>200812006   | 267.07-02         |
| <b>Section 280G</b> | <b>Golden Parachute Payments</b>   | <b>280G.00-00</b> |
|                     | • Exempt Payments  | 280G.05-00        |
|                     | • <i>Small Business Corporations</i><br>200817007  | 280G.05-01        |
| <b>Section 301</b>  | <b>Distributions of Property</b><br>200817031  | <b>301.00-00</b>  |
|                     | • Dividend in Property<br>200808027  | 301.01-00         |
| <b>Section 302</b>  | <b>Distributions in Redemption of Stock</b><br>200810015   | <b>302.00-00</b>  |
| <b>Section 305</b>  | <b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>   | <b>305.00-00</b>  |
|                     | • Distributions in Lieu of Money<br>200817031  | 305.03-00         |
| <b>Section 312</b>  | <b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>  | <b>312.00-00</b>  |
|                     | • Computations of Earnings and Profits<br>200817029  | 312.01-00         |
| <b>Section 331</b>  | <b>Gain or Loss to Shareholders in Corporate Liquidations</b><br>200806006 200812006 200817012   | <b>331.00-00</b>  |
| <b>Section 332</b>  | <b>Complete Liquidation of Subsidiaries</b><br>200807011 200807011 200812017 200818005 200818005   | <b>332.00-00</b>  |
| <b>Section 336</b>  | <b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>   | <b>336.00-00</b>  |
|                     | • General Rule<br>200817012  | 336.01-00         |
| <b>Section 337</b>  | <b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b><br>200817014 | <b>337.00-00</b>  |
|                     | • Loss Disallowance<br>200819015   | 337.16-00         |
|                     | • <i>Allowable Worthless Stock Loss</i><br>200809016 200815002   | 337.16-02         |
| <b>Section 338</b>  | <b>Certain Stock Purchases Treated as Asset Acquisitions</b><br>200818005 200818005  | <b>338.00-00</b>  |
|                     | • Express Election   | 338.01-00         |
|                     | • <i>Time in which Election must be made</i><br>200816028 200813034 200816028 200819008 200819009 200819010 200819011<br>200819012                   | 338.01-02         |
|                     | • Deemed Asset Sale and Liquidation in 338(h)(10) Election<br>200818005 200818005  | 338.80-00         |
| <b>Section 351</b>  | <b>Transfer to Corporation Controlled by Transferor</b><br>200805009 200805010 200805011 200806006 200813027 200815020                               | <b>351.00-00</b>  |
|                     | • Control v. No Control by Transferor<br>200813017 200820020   | 351.01-00         |
|                     | • Series of Transactions<br>200805009 200813017  | 351.02-00         |

|                    |   |                  |
|--------------------|---|------------------|
| <b>Section 355</b> | <b>Distribution of Stock and Securities of a Controlled Corporation</b>   | <b>355.00-00</b> |
|                    | 200802011 200802016 200808027 200821006 200811012 200812003 200812004<br>200812013 200815014 200815020  |                  |
|                    | • Spin-Off  | 355.01-00        |
|                    | 200802009 200802011 200802015 200803012 200805010 200805011 200807011<br>200807011 200808027 200816020 200821006 200809017 200812013 200813025<br>200813035 200814009 200815014 200815020 200816020 <b>200823004 200823022</b>  |                  |
|                    | • Split-Off   | 355.01-01        |
|                    | 200801008 200805010 200808006 200810001 200810018 200810024 200812003<br>200812004 <b>200823019</b>   |                  |
|                    | • Active Business   | 355.03-00        |
|                    | • Five-Year Requirement   | 355.03-01        |
|                    | 200821018   |                  |
|                    | • Control   | 355.05-00        |
|                    | • Distribution of Control   | 355.05-01        |
|                    | 200821018   |                  |
|                    | • Distributions Within a Consolidated Group   | 355.09-00        |
|                    | 200821018 200812003 200812004 200812017 <b>200823022</b>  |                  |
| <b>Section 362</b> | <b>Basis to Corporations</b>  | <b>362.00-00</b> |
|                    | 200808021   |                  |
| <b>Section 367</b> | <b>Foreign Corporations</b>   | <b>367.00-00</b> |
|                    | 200813025 200820020   |                  |
|                    | • Transfer to Foreign Corporations Subject to Section 367(a)  | 367.01-00        |
|                    | 200801007   |                  |
|                    | • Special Rules Applicable to Specified Transfers of Property Under Section<br>367(a)   | 367.04-00        |
|                    | • Oil and Gas Working Interests   | 367.04-03        |
|                    | 200801007   |                  |
| <b>Section 368</b> | <b>Definitions Relating to Corporate Reorganizations</b>  | <b>368.00-00</b> |
|                    | 200804010 200812003 200812004 200812017   |                  |
|                    | • Statutory Merger or Consolidation (Type "A")  | 368.01-00        |
|                    | 200804010 200805010 200812017 200813030 200819018   |                  |
|                    | • Stock for Property (Type "C")   | 368.03-00        |
|                    | 200819004   |                  |
|                    | • Assets for Control of Transferee (Type "D")   | 368.04-00        |
|                    | 200801008 200802011 200802015 200803012 200805010 200808006 200816020<br>200809017 200810001 200810018 200810024 200812003 200812004 200812017<br>200813025 200813035 200814009 200815014 200816020 200818021 200818021<br>200822022 <b>200823004 200823019 200823022</b> |                  |
|                    | • Recapitalization (Type "E")   | 368.05-00        |
|                    | 200802011   |                  |
|                    | • Change in Identity, etc. (Type "F")   | 368.06-00        |
|                    | 200802011 200802015 200803005 200803012   |                  |
|                    | • Continuity of Interest Rule   | 368.08-00        |
|                    | • Business Enterprise Continuity  | 368.08-06        |
|                    | 200818021 200818021 200819004   |                  |
|                    | • Transfers to Controlled Corporations  | 368.08-08        |
|                    | 200802009 200805011   |                  |

|                    |   |                  |
|--------------------|---|------------------|
|                    | • Transactions Involving Two or More Investment Companies<br>200818021 200818021 200819004  | 368.13-00        |
| <b>Section 382</b> | <b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b><br>200806008 200816024 200814004 200816024 200822013 | <b>382.00-00</b> |
|                    | • Ownership Change<br>200810008   | 382.07-00        |
|                    | • Definitions and Special Rules   | 382.11-00        |
|                    | • <i>5-Percent Shareholder</i><br>200822013   | 382.11-09        |
|                    | • Operating Rules   | 382.12-00        |
|                    | • <i>Constructive Ownership of Stock</i><br>200810008   | 382.12-03        |
|                    | • <i>Title 11 or Similar Case</i><br>200818020 200818020  | 382.12-08        |
|                    | • <i>Controlled Groups</i><br>200807008 200807008 200807009 200807009 200816024 200816024   | 382.12-16        |
| <b>Section 401</b> | <b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b><br>200820009   | <b>401.00-00</b> |
|                    | • Required Distributions<br>200820009   | 401.06-00        |
| <b>Section 402</b> | <b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b><br>200806013 200820009   | <b>402.00-00</b> |
| <b>Section 403</b> | <b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b><br>200820009   | <b>403.00-00</b> |
|                    | • Non-Forfeitable Rights<br>200822028   | 403.03-00        |
| <b>Section 408</b> | <b>Individual Retirement Accounts</b>   | <b>408.00-00</b> |
|                    | • Rollover Contributions<br>200802035 200804024 200804025 200804027 200806012 200806020 200808044<br>200814029 200820009                                    | 408.03-00        |
| <b>Section 409</b> | <b>Qualifications for Tax Credit Employee Stock Ownership Plans</b><br>200804023  | <b>409.00-00</b> |
| <b>Section 412</b> | <b>Minimum Funding Standards</b>  | <b>412.00-00</b> |
|                    | • Minimum Funding Waiver<br>200810032 200822042   | 412.06-00        |
| <b>Section 414</b> | <b>Definitions and Special Rules</b>  | <b>414.00-00</b> |
|                    | • Church Plan<br>200816031  | 414.08-00        |
| <b>Section 446</b> | <b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b><br>200815029   | <b>446.00-00</b> |
|                    | • Methods of Accounting (Permissible Method v. Not Permissible)   | 446.03-00        |
|                    | • <i>Cash</i><br>200810011 200812011  | 446.03-01        |
| <b>Section 447</b> | <b>Method of Accounting for Corporations Engaged in Farming</b>   | <b>447.00-00</b> |



|                     |   |                   |
|---------------------|---|-------------------|
|                     | • Suspense Account For Family Corporation<br>200809029  | 447.06-00         |
| <b>Section 451</b>  | <b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>                | <b>451.00-00</b>  |
|                     | • Prepaid and Advance Income<br>200815029   | 451.13-00         |
|                     | • Long Term Contracts   | 451.16-00         |
|                     | • <i>Contracts for Services</i><br>200803017  | 451.16-02         |
|                     | • Long Term Contracts   | 451.28-00         |
|                     | • <i>Severance</i><br>200803017   | 451.28-01         |
| <b>Section 453</b>  | <b>Installment Method (Available v. Not Available)</b><br>200813032                                   | <b>453.00-00</b>  |
|                     | • Revocation of Elections<br>200813019 200813032 200814013  | 453.08-00         |
|                     | • <i>Election After Revocation</i><br>200814013   | 453.08-01         |
|                     | • Like-Kind Exchanges<br>200813019  | 453.14-00         |
| <b>Section 461</b>  | <b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b><br>200804016 200821019 | <b>461.00-00</b>  |
|                     | • Interest  | 461.08-00         |
|                     | • <i>Accrual Basis</i><br>200801039   | 461.08-01         |
| <b>Section 468A</b> | <b>Special Rules for Decommissioning Cost</b>   | <b>468A.00-00</b> |
|                     | • In General<br>200821005   | 468A.01-00        |
|                     | • Ruling Amount<br>200820002  | 468A.04-00        |
| <b>Section 468B</b> | <b>Special Rules For Designated Settlement Funds</b><br>200804016                                     | <b>468B.00-00</b> |
|                     | • In General<br>200804016 200821019   | 468B.01-00        |
|                     | • Definitions   | 468B.04-00        |
|                     | • <i>Qualified Payment</i><br>200804016   | 468B.04-01        |
| <b>Section 469</b>  | <b>Passive Activity Losses and Credits Limited</b><br>200816005 200816005                             | <b>469.00-00</b>  |
|                     | • Passive Activity Defined<br>200816005 200816005   | 469.03-00         |
|                     | • <i>Definition of Activity</i><br>200816005 200816005  | 469.03-03         |
| <b>Section 472</b>  | <b>Last-In, First-Out Inventories</b>   | <b>472.00-00</b>  |
|                     | • Election<br>200812010 200817033   | 472.01-00         |

|                    |  |                  |
|--------------------|--|------------------|
| <b>Section 475</b> | <b>Mark to Market Accounting Method for Dealers in Securities</b>  | <b>475.00-00</b> |
|                    | • Exceptions to Mark to Market Treatment   | 475.02-00        |
|                    | • <i>Securities Held for Investment</i><br>200817036   | 475.02-01        |
|                    | • <i>Securities Subsequently not Exempt</i><br>200817036   | 475.02-05        |
| <b>Section 482</b> | <b>Allocation of Income and Deductions Among Taxpayers</b><br>200813028  | <b>482.00-00</b> |
| <b>Section 501</b> | <b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b><br>200804026  | <b>501.00-00</b> |
|                    | • Religious, Charitable, etc., Institutions and Community Chest<br>200806021 200810033 200814027 200814028 200818023 200818023 200818028<br>200818028  | 501.03-00        |
|                    | • <i>Employee Benefit Organization (See Also 0501.09-00)</i><br>200801040 200802034 200802037 200808032 200808033 200808035 200808036<br>200808037 200808038 200808040 200810008 200810025 200822029 200822030<br>200822031 200822032 200822033 200822034 200822035 200822036 200822037<br>200822038 200822039 200822043 | 501.03-01        |
|                    | • <i>Foundations</i><br>200808042 200808043  | 501.03-02        |
|                    | • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i><br>200810029   | 501.03-10        |
|                    | • <i>Social Welfare Groups (See Also 0501.04-00)</i><br>200802036  | 501.03-25        |
|                    | • <i>Organizational and Operational Tests</i><br>200802036   | 501.03-30        |
|                    | • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards<br>of Trade  | 501.06-00        |
|                    | • <i>Performance of Particular Services for Members</i><br>200808041   | 501.06-01        |
|                    | • Fraternal Beneficiary Societies (See Also 0501.03-09)<br>200818022 200818022   | 501.08-00        |
|                    | • Local Benevolent Life Insurance Associations, etc.   | 501.12-00        |
|                    | • <i>Mutual or Cooperative Electric Companies</i><br>200806014 200806017 200806018   | 501.12-03        |
|                    | • Insurance Companies or Associations With Net Written Premiums of<br>\$350,000Or Less<br>200808034 200810031 200822040  | 501.15-00        |
|                    | • Business Activities<br>200818023 200818023   | 501.36-00        |
| <b>Section 507</b> | <b>Termination of Private Foundation Status</b><br>200806015 200806016 200808042 200808043 200814003   | <b>507.00-00</b> |
|                    | • Imposition of Tax<br>200816032 200816033   | 507.06-00        |
| <b>Section 509</b> | <b>Private Foundation Defined</b>  | <b>509.00-00</b> |
|                    | • Exceptions to Private Foundation Status  | 509.02-00        |

|                    |   |  |
|--------------------|---|--|
|                    | • <i>Publicly Supported Organizations</i><br>200818024 200818024 200818027 200818027  | 509.02-01  |
| <b>Section 512</b> | <b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b><br>200806019 200816034 200816035 200810026 200810027 200810028 200810030<br>200816034 200816035 200818025 200818025 200818026 200818026       | <b>512.00-00</b>                                   |
| <b>Section 513</b> | <b>Unrelated v. Not Unrelated Trade or Business</b><br>200804026  | <b>513.00-00</b>                                   |
| <b>Section 562</b> | <b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b><br><br>• Preferential Dividends<br>200812016   | <b>562.00-00</b><br><br>562.03-00                  |
| <b>Section 638</b> | <b>Continental Shelf Areas</b><br><b>200823005</b>  | <b>638.00-00</b>                                   |
| <b>Section 643</b> | <b>Definitions Applicable to Subparts A, B, C, and D</b><br>200804015<br><br>• Multiple Trusts<br>200806010 200815033   | <b>643.00-00</b><br><br>643.06-00                  |
| <b>Section 661</b> | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b><br>200804015   | <b>661.00-00</b>                                   |
| <b>Section 664</b> | <b>Charitable Remainder Trusts</b><br>200811003<br><br>• Definitions<br><br>• <i>Charitable Remainder Unitrust</i><br>200802024 200808028 200813006 200813023 200814003 200818002 200818002<br><b>200823015</b> | <b>664.00-00</b><br><br>664.03-00<br><br>664.03-02 |
| <b>Section 671</b> | <b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b><br>200822008   | <b>671.00-00</b>                                   |
| <b>Section 672</b> | <b>Definitions and Rules</b><br><br>• Related or Subordinate Party<br>200822008   | <b>672.00-00</b><br><br>672.02-00                  |
| <b>Section 674</b> | <b>Power to Control Beneficial Enjoyment</b><br>200813006 200813023   | <b>674.00-00</b>                                   |
| <b>Section 691</b> | <b>Recipients of Income in Respect of Decedents</b><br><br>• Includibility of Item as Income in Respect of Decedent Generally<br>200803002  | <b>691.00-00</b><br><br>691.01-00                  |
| <b>Section 704</b> | <b>Partner's Distributive Share</b><br><br>• Partner's Interest in Partnership<br>200812023   | <b>704.00-00</b><br><br>704.02-00                  |
| <b>Section 754</b> | <b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b><br>200817026<br><br>• Timeliness of Election<br>200802001 200806001 200815008 200817026 200820001                                | <b>754.00-00</b><br><br>754.02-00                  |
| <b>Section 817</b> | <b>Treatment of Variable Contracts</b><br>200811013 200811014   | <b>817.00-00</b>                                   |
| <b>Section 831</b> | <b>Tax On Insurance Companies Other Than Life Insurance Companies</b><br>200816029 200811009 200816031  | <b>831.00-00</b>                                   |

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|---------------------|---|--|
| <b>Section 848</b>  | <b>Capitalization of Policy Acquisition Expenses</b><br>200814005   | <b>848.00-00</b>   |
| <b>Section 851</b>  | <b>Definition of Regulated Investment Company</b><br>• Gross Income Requirement<br>200812016 200822010 200822012  | <b>851.00-00</b><br>851.02-00  |
| <b>Section 852</b>  | <b>Taxation of Regulated Investment Companies and Their Shareholders</b><br>• Exempt Interest Dividends<br>200814021  | <b>852.00-00</b><br>852.04-00  |
| <b>Section 855</b>  | <b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b><br>200819014 200822001  | <b>855.00-00</b>   |
| <b>Section 856</b>  | <b>Definition of Real Estate Investment Trust</b><br>200805002 200805017 200815026 200817025<br>• Income Requirements<br>200808024 <b>200823014</b><br>• Investment Requirements<br>200801005 200813009<br>• Rents From Real Property<br>200813005<br>• Treatment of Wholly Owned Subsidiaries<br>200813003 | <b>856.00-00</b><br>856.01-00<br>856.02-00<br>856.04-00<br>856.07-00               |
| <b>Section 860D</b> | <b>REMIC Defined</b><br>200805001<br>• Election<br>200817028  | <b>860D.00-00</b><br>860D.01-00  |
| <b>Section 864</b>  | <b>Definitions</b><br>• U.S. Trade or Business<br>• <i>Trading in Securities</i><br>200811018 200811019<br>• Effectively Connected Income<br>200811018 200811019<br>• <i>U.S. Source Interest, Dividends, etc.</i><br>200811018 200811019   | <b>864.00-00</b><br>864.01-00<br><i>864.01-04</i><br>864.02-00<br><i>864.02-01</i> |
| <b>Section 884</b>  | <b>Branch Tax</b><br>• Effectively Connected Earnings and Profits<br>200812013  | <b>884.00-00</b><br>884.04-00  |
| <b>Section 953</b>  | <b>Insurance Income</b><br>• Election by Foreign Insurance Company to be Treated as Domestic Corporation<br>200809013   | <b>953.00-00</b><br>953.06-00  |
| <b>Section 985</b>  | <b>Functional Currency</b><br>200809012<br>• Functional Currency of a QBU<br>200821020<br>• Change in Functional Currency<br>200821020  | <b>985.00-00</b><br>985.01-00<br>985.03-00   |

|                      |   |                    |
|----------------------|---|--------------------|
| <b>Section 988</b>   | <b>Treatment of Certain Foreign Currency Transactions</b>   | <b>988.00-00</b>   |
|                      | • Hedging Transactions<br>200813026   | 988.05-00          |
| <b>Section 1001</b>  | <b>Determination of Amount of and Recognition of Gain or Loss</b><br>200802028 200804015 200804016 200816012 200816012 200817009 <b>200823015</b> | <b>1001.00-00</b>  |
|                      | • Amount Realized   | 1001.02-00         |
|                      | • <i>Property Differing Materially</i><br>200806010 200812002 200815033   | 1001.02-07         |
| <b>Section 1015</b>  | <b>Basis of Property Acquired by Gift or Transfer in Trust</b><br>200804015 200812002 200814003 <b>200823015</b>                                  | <b>1015.00-00</b>  |
|                      | • Transfer in Trust After December 31, 1920<br>200806010 200815033  | 1015.03-00         |
| <b>Section 1031</b>  | <b>Exchange of Property Held for Productive Use or Investment</b><br>200807005 200807005  | <b>1031.00-00</b>  |
|                      | • Property Held For Productive Use or Investment<br>200812012   | 1031.01-00         |
|                      | • Like Kind Real Estate<br>200805012  | 1031.03-00         |
|                      | • Deferred Exchanges<br>200803003 200803014 200810016 200810017   | 1031.05-00         |
|                      | • Multi-Party Exchanges<br>200810016 200810017  | 1031.06-00         |
|                      | • Exchanges Not Solely In Kind<br>200820017 200820025   | 1031.07-00         |
| <b>Section 1035</b>  | <b>Exchanges of Insurance Policies</b><br>200801001   | <b>1035.00-00</b>  |
| <b>Section 1041</b>  | <b>Transfers of Property Between Spouses or Incident to Divorce</b>   | <b>1041.00-00</b>  |
|                      | • Transfers Incident to Divorce<br>200814003  | 1041.01-00         |
| <b>Section 1059</b>  | <b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b><br>200810015                                | <b>1059.00-00</b>  |
| <b>Section 1223</b>  | <b>Holding Period of Capital Assets</b><br>200812002 <b>200823015</b>   | <b>1223.00-00</b>  |
| <b>Section 1234A</b> | <b>Gains or Losses From Certain Terminations</b><br><b>200823012</b>  | <b>1234A.00-00</b> |
| <b>Section 1245</b>  | <b>Gain From Dispositions of Certain Depreciable Property</b><br>200817014  | <b>1245.00-00</b>  |
| <b>Section 1250</b>  | <b>Gain From Dispositions of Certain Depreciable Realty</b><br>200817014  | <b>1250.00-00</b>  |
| <b>Section 1295</b>  | <b>Qualified Electing Fund</b>  | <b>1295.00-00</b>  |
|                      | • Time For Making Election  | 1295.02-00         |
|                      | • <i>Retroactive Elections</i><br>200821007 200814001 200815030 200815031 200815032   | 1295.02-02         |
| <b>Section 1296</b>  | <b>Passive Foreign Investment Company</b>   | <b>1296.00-00</b>  |
|                      | • Characterization of Income  | 1296.02-00         |

|                     |  |                   |
|---------------------|--|-------------------|
|                     | • <i>Application of Income Look-Through Rules</i><br>200813036   | 1296.02-02        |
| <b>Section 1297</b> | <b>Special Rules</b><br>200813036  | <b>1297.00-00</b> |
|                     | • <i>Exception For Corporations Changing Businesses</i><br>200813036   | 1297.04-00        |
| <b>Section 1341</b> | <b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b><br>200805021 200808030  | <b>1341.00-00</b> |
| <b>Section 1361</b> | <b>Definitions</b>   | <b>1361.00-00</b> |
|                     | • <i>Small Business Corporation v. Not a Small Business Corporation</i><br>200820032   | 1361.01-00        |
|                     | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i><br>200816002 200816003 200816004 200816002 200816003 200816004   | 1361.01-02        |
|                     | • <i>More than One Class of Stock</i><br>200802002 200807004 200807004 200820021   | 1361.01-04        |
|                     | • <i>Certain Trusts Permitted as Shareholders</i><br>200802028 200817012   | 1361.03-00        |
|                     | • <i>Grantor Trusts</i><br>200802011   | 1361.03-01        |
|                     | • <i>Qualified Subchapter S Trusts</i><br>200820014  | 1361.03-02        |
|                     | • <i>Electing Small Business Trusts</i><br>200816012 200816012 200822009   | 1361.03-03        |
|                     | • <i>Qualified Subchapter S Subsidiary</i><br>200804006 200809019 200811008 200815012  | 1361.05-00        |
| <b>Section 1362</b> | <b>Election by Small Business Corporation</b><br>200802004 200804018 200806005 200816022 200813008 200815010 200815017<br>200815025 200816022 200817034  | <b>1362.00-00</b> |
|                     | • <i>Eligible v. Ineligible</i><br>200802002 200816022 200813008 200815010 200815025 200816022   | 1362.01-00        |
|                     | • <i>Shareholder Consent</i><br><b>200823023</b>   | 1362.01-01        |
|                     | • <i>Election After Termination</i><br>200817002   | 1362.01-02        |
|                     | • <i>Late Elections</i><br>200802005 200802013 200802014 200802017 200802018 200802019 200802020<br>200802022 200803011 200803015 200804005 200804017 200804018 200805003<br>200806009 200807007 200807007 200808019 200808026 200816009 200816016<br>200816017 200816022 200821001 200809005 200809018 200809021 200809030<br>200810009 200810014 200812014 200813008 200813018 200813020 200813029<br>200813031 200814012 200814015 200814017 200815003 200815010 200815023<br>200815025 200815027 200816009 200816016 200816017 200816022 200817008<br>200817016 200817022 200817032 200818001 200818001 200818004 200818004<br>200818014 200818014 200818017 200818017 200820007 200820018 200820026<br>200820028 200822015 200822021 <b>200823017 200823018</b> | 1362.01-03        |
|                     | • <i>Termination of Election</i><br>200804018 200815017  | 1362.02-00        |

|                     |   |                   |
|---------------------|---|-------------------|
|                     | • <i>Ceases to be Small Business Corporation</i>  | 1362.02-02        |
|                     | 200816002 200816003 200816004 200816002 200816003 200816004   |                   |
|                     | • <i>Passive Investment Income</i>  | 1362.02-03        |
|                     | 200801037 200804008 200808004 200808016 200815017 200815019 200817023   |                   |
|                     | • Inadvertent Terminations  | 1362.04-00        |
|                     | 200801004 200802002 200802004 200802008 200802027 200803001 200804009<br>200804018 200805004 200806005 200807002 200807002 200808004 200816015<br>200821004 200809003 200809004 200811002 200812008 200812009 200812015<br>200813010 200813011 200813012 200813014 200814007 200815017 200816015<br>200817005 200817006 200817013 200817015 200817035 200818001 200818001<br>200818004 200818004 200818009 200818009 200818010 200818010 200818012<br>200818012 200818013 200818013 200819006 200820014 200820022 200820023<br>200820024 200822009 200822014 <b>200823013 200823023</b> |                   |
| <b>Section 1363</b> | <b>Effect of Election on Corporation</b>  | <b>1363.00-00</b> |
|                     | • Recapture of LIFO Benefits  | 1363.04-00        |
|                     | 200802011   |                   |
| <b>Section 1374</b> | <b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>  | <b>1374.00-00</b> |
|                     | 200802011 200821022   |                   |
| <b>Section 1382</b> | <b>Taxable Income of Cooperatives</b>   | <b>1382.00-00</b> |
|                     | • Deductions  | 1382.03-00        |
|                     | 200806011   |                   |
| <b>Section 1441</b> | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>  | <b>1441.00-00</b> |
|                     | 200816027 200816027   |                   |
| <b>Section 1442</b> | <b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b>  | <b>1442.00-00</b> |
|                     | 200816027 200816027   |                   |
| <b>Section 1502</b> | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>  | <b>1502.00-00</b> |
|                     | • Intercompany Transactions   | 1502.13-00        |
|                     | • <i>Obligations of Members</i>   | 1502.13-02        |
|                     | 200801006   |                   |
|                     | • Consolidated Net Operating Loss Deduction   | 1502.21-00        |
|                     | 200808002 200821023   |                   |
|                     | • Investment Adjustment   | 1502.32-00        |
|                     | 200810015   |                   |
|                     | • Filing Requirements   | 1502.75-00        |
|                     | 200805015 200805018 200806007 200819002   |                   |
| <b>Section 1503</b> | <b>Computation and Payment of Taxes</b>   | <b>1503.00-00</b> |
|                     | • Dual Consolidated Loss  | 1503.04-00        |
|                     | 200810023 200814018 200822027   |                   |
|                     | • <i>Dual Resident Corporation</i>  | 1503.04-04        |
|                     | 200801002 200805014 200816026 200816026   |                   |
|                     | • <i>Recapture</i>  | 1503.04-07        |
|                     | 200810023 200822027   |                   |
| <b>Section 1504</b> | <b>Definitions</b>  | <b>1504.00-00</b> |
|                     | 200810023 200814009 200822027   |                   |
|                     | • Includible Corporation v. Not an Includible Corporation   | 1504.02-00        |

|                      |   |                          |
|----------------------|---|--------------------------|
|                      | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i><br>200810023 200822027           | 1504.02-01               |
| <b>Section 2031</b>  | <b>Definition</b><br>200817009  | <b>2031.00-00</b>        |
| <b>Section 2032</b>  | <b>Alternate Valuation</b><br>200821003   | <b>2032.00-00</b>        |
| <b>Section 2032A</b> | <b>Valuation of Farm Real Property</b><br>200804014   | <b>2032A.00-00</b>       |
| <b>Section 2036</b>  | <b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b><br>200804013                              | <b>2036.00-00</b>        |
|                      | • Retention of Possession or Enjoyment of Right to Income From Property<br>200822008  | 2036.01-00               |
| <b>Section 2038</b>  | <b>Revocable Transfers (Included v. Not Included in Gross Estate)</b><br>200804013  | <b>2038.00-00</b>        |
| <b>Section 2041</b>  | <b>Powers of Appointment (Included v. Not Included in Gross Estate)</b><br>200804013 200804015                                  | <b>2041.00-00</b>        |
|                      | • Pre-1942 Powers<br>200812022  | 2041.01-00               |
|                      | • Special Powers<br>200821013   | 2041.04-00               |
| <b>Section 2042</b>  | <b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b><br>200822003                                       | <b>2042.00-00</b>        |
| <b>Section 2055</b>  | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b><br>200802010                          | <b>2055.00-00</b>        |
|                      | • Charitable and Noncharitable Interest (Tax Reform Act of 1969)<br>200818003 200818003   | 2055.12-00<br>2055.12-10 |
| <b>Section 2056</b>  | <b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b><br>200813006                             | <b>2056.00-00</b>        |
| <b>Section 2056A</b> | <b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b><br>200821030  | <b>2056A.00-00</b>       |
| <b>Section 2501</b>  | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b><br>200804013 200816008 200812002 200814003 200816008 200817009 200822008 | <b>2501.00-00</b>        |
|                      | • Gift v. Not a Gift<br>200806010 200815033   | 2501.01-00               |
| <b>Section 2511</b>  | <b>Transfers in General (Gift v. Not a Gift)</b><br>200822003   | <b>2511.00-00</b>        |
| <b>Section 2514</b>  | <b>Powers of Appointment (Transfer v. Not a Transfer)</b><br>200804015  | <b>2514.00-00</b>        |
| <b>Section 2518</b>  | <b>Disclaimers</b><br>200802010 200820003 200820004 200820005 200820006   | <b>2518.00-00</b>        |
|                      | • Disclaimer of Less than an Entire Interest<br>200820003 200820004 200820005 200820006   | 2518.02-00               |



|                     |   |                   |
|---------------------|---|-------------------|
| <b>Section 2519</b> | <b>Disposition of Certain Life Estates</b><br>200801009   | <b>2519.00-00</b> |
| <b>Section 2522</b> | <b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b><br>200808028   | <b>2522.00-00</b> |
|                     | • Transfer Not Exclusively for Charitable etc. Purposes   | 2522.02-00        |
|                     | • <i>Charitable Remainder Trusts</i><br>200802024   | 2522.02-03        |
| <b>Section 2523</b> | <b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b><br>200813006   | <b>2523.00-00</b> |
|                     | • Special Rules for Charitable Remainder Trusts<br>200802024  | 2523.07-00        |
| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b><br>200804013 200816008 200816012 200812022 200813021 200816008 200816012<br>200817009 200818008 200818008 200818015 200818015 200818019 200818019<br>200822008 <b>200823003</b>   | <b>2601.00-00</b> |
|                     | • Effective Dates<br>200821013  | 2601.01-00        |
|                     | • Exceptions  | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i><br>200801011 200801012 200801013 200801014 200801015 200801016 200801017<br>200801018 200801019 200801020 200801021 200801022 200801023 200801024<br>200801025 200801026 200801027 200801028 200801029 200801030 200801031<br>200801032 200801033 200801034 200801035 200801036 200806010 200809023<br>200809024 200809025 200809026 200809027 200810019 200810020 200810021<br>200810022 200812018 200812019 200812020 200815033 | 2601.03-01        |
|                     | • Transitional Rules<br>200812022   | 2601.04-00        |
|                     | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i><br>200804015 200812002  | 2601.04-01        |
|                     | • <i>Amendments to Wills or Revocable Trusts</i><br>200804015   | 2601.04-03        |
| <b>Section 2612</b> | <b>Taxable Termination; Taxable Distribution; Direct Skip</b>   | <b>2612.00-00</b> |
|                     | • Direct Skip Defined<br>200814016  | 2612.03-00        |
| <b>Section 2613</b> | <b>Skip Person and Non-Skip Person</b><br>200814016   | <b>2613.00-00</b> |
| <b>Section 2632</b> | <b>Special Rules for Allocation of GST Exemption</b><br>200816007 200813001 200814006 200815011 200816007   | <b>2632.00-00</b> |
|                     | • Time and Manner of Allocation<br>200805005 200816023 200818011 200818011  | 2632.01-00        |
| <b>Section 2642</b> | <b>Inclusion Ratio</b><br>200801010 200802029 200816001 200813004 200816001 200817011 200820003<br>200820004 200820005 200820006 200822004  | <b>2642.00-00</b> |
| <b>Section 2652</b> | <b>Other Definitions</b><br>200805008   | <b>2652.00-00</b> |
|                     | • Transferor Defined<br>200820003 200820004 200820005 200820006   | 2652.01-00        |

|                     |  |                   |
|---------------------|--|-------------------|
|                     | • <i>Special Election for QTIP</i><br>200816007 200816010 200813004 200816007 200816010 200820003 200820004<br>200820005 200820006 200822004                         | 2652.01-02        |
| <b>Section 2654</b> | <b>Special Rules</b>   | <b>2654.00-00</b> |
|                     | • Separate Shares<br>200802029 200813004 200822004   | 2654.03-00        |
| <b>Section 2702</b> | <b>Special Valuation Rules for Transfers in Trust</b>  | <b>2702.00-00</b> |
|                     | • Exceptions   | 2702.02-00        |
|                     | • <i>Personal Residence in Trust</i><br>200816025 200814011 200816025 200822011  | 2702.02-02        |
| <b>Section 3121</b> | <b>Definitions</b>   | <b>3121.00-00</b> |
|                     | • Employees  | 3121.04-00        |
|                     | • <i>Common Law Tests</i><br>200813033   | 3121.04-01        |
|                     | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements   | 3121.16-00        |
|                     | • <i>Nonqualified Deferred Compensation Plans</i><br>200813042 <b>200823001</b>  | 3121.16-02        |
| <b>Section 3231</b> | <b>Definitions</b>   | <b>3231.00-00</b> |
|                     | • Employers v. Not Employers<br>200804020 200804021 200804022 200805023 200808031 200821033 200813037<br>200813038 200813039 200813040 200814023 200822024 200822025 | 3231.01-00        |
| <b>Section 3301</b> | <b>Rate of Tax</b><br>200812001  | <b>3301.00-00</b> |
| <b>Section 3302</b> | <b>Credits Against Tax for Contributions to State Unemployment Funds</b><br>200812001  | <b>3302.00-00</b> |
| <b>Section 3306</b> | <b>Definitions</b>   | <b>3306.00-00</b> |
|                     | • Employees<br>200813033   | 3306.05-00        |
|                     | • Not Employees Under Section 530 of 1978 Revenue Act  | 3306.07-00        |
|                     | • <i>In General</i><br>200812001   | 3306.07-01        |
| <b>Section 3401</b> | <b>Definitions</b>   | <b>3401.00-00</b> |
|                     | • Wages Subject to Withholding<br>200814010  | 3401.01-00        |
|                     | • Employer-Employee Relationship   | 3401.04-00        |
|                     | • <i>Employee v. Not an Employee</i><br>200813033  | 3401.04-02        |
| <b>Section 3406</b> | <b>Backup Withholding</b><br>200816027 200816027 200819013   | <b>3406.00-00</b> |
| <b>Section 4041</b> | <b>Special Fuels Tax (Taxable v. Not Taxable)</b><br>200808017   | <b>4041.00-00</b> |
|                     | • Liability for Tax<br>200808017 200808018 200809031   | 4041.03-00        |

|                      |   |                                 |
|----------------------|---|---------------------------------|
| <b>Section 4121</b>  | <b>Imposition of Tax on Coal</b><br>200820034 200820035   | <b>4121.00-00</b>               |
| <b>Section 4261</b>  | <b>Transportation of Persons by Air (Taxable v. Nontaxable)</b><br>200803018  | <b>4261.00-00</b>               |
| <b>Section 4940</b>  | <b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b><br>200806015 200806016  | <b>4940.00-00</b>               |
| <b>Section 4941</b>  | <b>Excise Taxes on Acts of Self-Dealing</b><br>200802032 200802033 200806015 200806016 200808042 200808043 200811003<br>200814003 200818002 200818002   | <b>4941.00-00</b>               |
|                      | • Definition of Self-Dealing<br>200816032 200816033 200816032 200816033   | 4941.04-00                      |
| <b>Section 4942</b>  | <b>Taxes on Failure to Distribute Income</b><br>200806015 200806016   | <b>4942.00-00</b>               |
| <b>Section 4943</b>  | <b>Excise Taxes on Excess Business Holdings</b><br>200822041  | <b>4943.00-00</b>               |
| <b>Section 4944</b>  | <b>Excise Tax on "Jeopardizing" Investments</b><br>200806015 200806016  | <b>4944.00-00</b>               |
| <b>Section 4945</b>  | <b>Excise Taxes on Taxable Expenditures</b><br>200806015 200806016 200814003  | <b>4945.00-00</b>               |
| <b>Section 4947</b>  | <b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b><br>• Split-Interest Trusts<br>200816032 200816033 200816032 200816033            | <b>4947.00-00</b><br>4947.02-00 |
| <b>Section 4958</b>  | <b>Excess Benefit Transaction</b><br>200819017  | <b>4958.00-00</b>               |
| <b>Section 4973</b>  | <b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b><br>200820009 | <b>4973.00-00</b>               |
| <b>Section 6015</b>  | <b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b><br>200802030   | <b>6015.00-00</b>               |
| <b>Section 6020</b>  | <b>Returns Prepared for or Executed by Secretary</b><br>• Return Prepared by IRS Personnel<br>200822026   | <b>6020.00-00</b><br>6020.02-00 |
| <b>Section 6041</b>  | <b>Information at Source</b><br>200808012 200816014 200816027 200816014 200816027   | <b>6041.00-00</b>               |
|                      | • Persons Engaged in Trade or Business<br>200816014 200816014   | 6041.01-00                      |
|                      | • Fixed or Determinable Gains, Profits, or Income<br>200809001 200819013  | 6041.03-00                      |
| <b>Section 6045</b>  | <b>Returns of Brokers</b><br>200819013  | <b>6045.00-00</b>               |
| <b>Section 6049</b>  | <b>Returns Regarding Payments of Interest</b><br>• Reportable Interest<br>200819013   | <b>6049.00-00</b><br>6049.01-00 |
| <b>Section 6050E</b> | <b>State and Local Income Tax Refunds</b><br>200814022  | <b>6050E.00-00</b>              |

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| <b>Section 6050P</b> | <b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b><br>200802012                                   | <b>6050P.00-00</b> |
| <b>Section 6324</b>  | <b>Special Liens for Estate and Gift Tax</b><br>200803016  | <b>6324.00-00</b>  |
| <b>Section 6331</b>  | <b>Levy and Distraint</b><br>200819001   | <b>6331.00-00</b>  |
|                      | • Levy Procedure<br>200815001  | 6331.18-00         |
| <b>Section 6404</b>  | <b>Abatements</b>  | <b>6404.00-00</b>  |
|                      | • General Rule<br>200802030 200815034  | 6404.01-00         |
|                      | • Interest Assessments<br>200815034  | 6404.04-00         |
|                      | • Abatement of Interest<br>200815034   | 6404.06-00         |
|                      | • <i>Time Limitations</i><br>200815034   | 6404.06-09         |
| <b>Section 6427</b>  | <b>Fuels Not Used for Taxable Purposes</b><br>200808017 200808018 200809031  | <b>6427.00-00</b>  |
| <b>Section 6511</b>  | <b>Limitations on Credit or Refund (Barred v. Not Barred)</b><br>200819016   | <b>6511.00-00</b>  |
|                      | • Amended or Supplemental Claims<br>200819016  | 6511.05-00         |
| <b>Section 6601</b>  | <b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b><br>200819017 | <b>6601.00-00</b>  |
|                      | • Statute of Limitations on Collection of Interest<br>200814024  | 6601.12-00         |
| <b>Section 7121</b>  | <b>Closing Agreements</b>  | <b>7121.00-00</b>  |
|                      | • Validity<br>200802031  | 7121.06-00         |
| <b>Section 7436</b>  | <b>Proceedings for Determination of Employment Status</b>  | <b>7436.00-00</b>  |
|                      | • Tax Court Jurisdiction   | 7436.01-00         |
|                      | • <i>Worker Classification</i><br>200822026  | 7436.01-03         |
| <b>Section 7602</b>  | <b>Examination of Books and Witnesses</b><br>200814008   | <b>7602.00-00</b>  |

|                     |  |                   |
|---------------------|--|-------------------|
| <b>Section 7701</b> | <b>Definitions</b>   | <b>7701.00-00</b> |
|                     | 200801003 200803004 200803007 200803009 200803010 200804001 200804002<br>200804003 200804019 200805013 200805020 200808011 200808020 200808029<br>200816002 200816003 200816004 200816009 200816011 200816013 200816018<br>200816021 200821009 200821010 200821011 200821012 200821014 200821015<br>200821016 200821017 200821026 200809002 200809006 200809007 200809008<br>200809009 200809014 200809015 200809020 200809021 200809022 200809028<br>200810003 200810004 200810006 200810007 200811001 200811005 200811006<br>200811011 200811015 200813007 200813013 200813015 200813024 200815009<br>200815013 200815015 200815016 200815018 200815024 200816002 200816003<br>200816004 200816009 200816011 200816013 200816018 200816021 200817001<br>200817003 200817004 200817019 200817021 200818016 200818016 200818017<br>200818017 200820008 200820013 200820015 <b>200823002 200823006 200823007</b><br><b>200823008 200823009 200823010 200823011 200823021</b>  |                   |
|                     | • Partnerships v. Associations<br>200804007 200808015 200816029 200816031 200822020  | 7701.02-00        |
|                     | • <i>Limited Partnerships</i><br>200816029 200816031   | 7701.02-03        |
|                     | • Association v. Trust<br>200810002 200811007  | 7701.03-00        |
|                     | • <i>Liquidating Trusts</i><br>200811007   | 7701.03-06        |
|                     | • <i>Ordinary Trusts</i><br>200807003 200807003  | 7701.03-08        |
| <b>Section 7702</b> | <b>Life Insurance Contract Defined</b>   | <b>7702.00-00</b> |
|                     | 200805022 200814005  |                   |
|                     | • Correction of Errors<br>200819003  | 7702.20-00        |
| <b>Section 7704</b> | <b>Certain Publicly Traded Partnerships Treated as Corporations</b>  | <b>7704.00-00</b> |
|                     | • Meaning of<br>200803004  | 7704.01-00        |
|                     | • Qualifying Income<br>200821021   | 7704.03-00        |
| <b>Section 9100</b> | <b>Extension of Time for Making Certain Elections</b>  | <b>9100.00-00</b> |
|                     | 200801005 200802021 200802029 200803006 200803007 200803010 200803013<br>200804006 200804011 200804012 200804014 200804019 200805001 200805002<br>200805005 200805008 200805013 200805015 200805017 200807013 200807013<br>200808001 200808015 200808020 200816001 200816005 200816006 200816007<br>200816009 200816010 200816013 200816018 200816019 200816021 200816024<br>200821003 200821025 200821026 200821030 200809002 200809006 200809007<br>200809008 200809009 200809010 200809014 200809015 200809019 200809022<br>200810007 200810009 200810012 200811005 200811006 200811011 200812007<br>200813001 200813004 200813007 200813021 200813024 200814006 200815009<br>200815011 200815024 200815028 200816001 200816005 200816006 200816007<br>200816009 200816010 200816013 200816018 200816019 200816021 200816023<br>200816024 200817001 200817010 200817011 200817017 200817021 200817024<br>200817025 200817026 200817028 200818006 200818006 200818007 200818007<br>200818011 200818011 200819014 200820001 200820007 200820013 200820015<br>200820027 200820032 200822001 200822004 200822020 <b>200823002 200823011</b> |                   |
|                     | • Section 42; Low-Income Housing Credit<br>200807010 200807010 200821027 200821028 200821029   | 9100.01-00        |

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|                     | • Section 146; Volume Cap<br>200805016 200807013 200807013 200815028  | 9100.03-00        |
|                     | • Section 168; MACRS<br>200808003   | 9100.04-00        |
|                     | • Section 338(g); Election Under Section 1.338-1T(c)(1)<br>200816028 200813034 200816028 200819008 200819009 200819010 200819011<br>200819012   | 9100.06-00        |
|                     | • Section 442; Accounting Periods<br>200807012 200807012 200812021 200817027 200822023  | 9100.09-00        |
|                     | • Section 446   | 9100.10-00        |
|                     | • <i>Accounting Methods</i><br>200810011 200812011 200817030  | 9100.10-01        |
|                     | • Section 472; LIFO Election<br>200812010 200817033   | 9100.11-00        |
|                     | • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership<br>Property<br>200802001 200806001 200808022 200808023 200815008 200817026 200820001  | 9100.15-00        |
|                     | • Section 1502; Election to File Consolidated Return<br>200805018 200819002   | 9100.20-00        |
|                     | • Other<br>200801002 200801010 200805014 200807008 200807008 200807009 200807009<br>200808002 200808021 200816026 200816030 200821008 200821023 200809013<br>200811008 200812007 200814018 200815012 200816026 200816030  | 9100.22-00        |
|                     | • Regulation Section 1.337(d); Loss on Stock of Subsidiary<br>200809016 200815002 200819015   | 9100.29-00        |
|                     | • Reg. 301.7701-3 Classification of Certain Business Entities<br>200801003 200802006 200802007 200803009 200803010 200804001 200804002<br>200804003 200804007 200805013 200805020 200807006 200807006 200808005<br>200808007 200808008 200808009 200808010 200808011 200808015 200808029<br>200816011 200816018 200816021 200821009 200821010 200821011 200821012<br>200821014 200821015 200821017 200809002 200809020 200809021 200809022<br>200809028 200810003 200810004 200810006 200811001 200811015 200813002<br>200813013 200813015 200815009 200815013 200815015 200815016 200815018<br>200816011 200816018 200816021 200817001 200817003 200817019 200817020<br>200818016 200818016 200818017 200818017 200820007 200820008 200820013<br>200820029 200820030 200820031 200822005 200822006 200822016 200822017<br>200822018 200822020 <b>200823002 200823006 200823007 200823008 200823009</b><br><b>200823010 200823021</b> | 9100.31-00        |
| <b>Section 9114</b> | <b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b><br>200817037  | <b>9114.00-00</b> |
|                     | • U.S. Income Tax Treaties  | 9114.03-00        |
|                     | • <i>Canada</i><br>200810013  | 9114.03-06        |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b>   | <b>9999.00-00</b> |
|                     | • Not Able to Identify Under Present List<br>200802023 200806002 200806003 200806004 200806011 200808013 200808014<br>200808018 200808039 200810012 200813041 200816029 200816032 200816033<br><b>200823016</b>   | 9999.98-00        |