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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

368 0000 3	200826032 200826032
901 1300	200826036 200826036
100 0000	20082640 20082640
1295 0202d	200821006
408 0100	20082639 20082639
412 0600	20082641 20082641 20082642
501 0330	20082643
501 0700 51	20082638 20082638
501 3800	20082643
6330 0000	200816023
7701 0000 91	200826035 200826035

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 200810010	1.11-00
Section 41	Credit for Increasing Research Activities 200811020 200822007	41.00-00
Section 42	Low-Income Housing Credit 200807010 200807010 200821027 200821028 200821029	42.00-00
Section 45	Electricity Produced from Certain Renewable Sources 200805007	45.00-00
Section 48	Energy Credit; Reforestation Credit 200820011	48.00-00
Section 59	Other Definitions and Special Rules 200816006 200826020 200826020 200812005 200816006	59.00-00
Section 61	Gross Income v. Not Gross Income 200804015 200805021 200808012 200816014 200816027 200812002 200814022 200816014 200816027 200820019 200823015 200825006 200825007 200825045	61.00-00
	• Return of Capital v. Income	61.02-00
	• <i>Court Awards, Settlements, etc.</i> 200814021	61.02-06
	• Bargain Purchase	61.05-00
	• <i>Dividend</i> 200820019	61.05-04
	• Refunds and Reimbursements	61.13-00
	• <i>Refund of Taxes or Duties</i> 200814022	61.13-07
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200821024	61.30-03
	• Governmental Benefits and Subsidies 200810005	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 200814019 200814020 200814021	61.44-00
	• Character of Income 200814019 200814020 200814021	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200823012	61.49-01
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	• Investment in Contract 200814005 200820009	72.02-00
	• Tax on Early Distributions from Qualified Retirement Plans 200820009	72.20-00
	• <i>Substantially Equal Payments</i> 200818018 200818018	72.20-04
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• Election to Include in Gross Income in Year of Transfer	83.02-00

	• <i>Revocability of Election</i> 200820010	83.02-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 200805022	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 200826009 200826009	101.01-02
	• Flexible Premium Contracts Before 1985 200805022	101.05-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations)	103.00-00
	• State and Local	103.02-00
	• <i>Political Subdivisions</i> 200820012	103.02-01
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200809011 200822002	104.00-00
	• Workmen's Compensation 200822002	104.02-00
	• Damages 200816014 200809001 200816014	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200819007	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200802003 200805006 200815021 200815022 200819005 200819007	106.00-00
Section 107	Rental Value of Parsonage (Excluded v. Not Excluded) 200803008	107.00-00
Section 108	Income From Discharge of Indebtedness 200818006 200818006	108.00-00
	• Exclusion From Gross Income 200804016	108.01-00
	• General Rules for Discharges of Indebtedness 200804016	108.04-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded) 200811017 200814019 200814020 200814021	111.00-00
	• Tax Refunds 200814022	111.06-00
Section 115	Income of States, Municipalities, etc. 200802003 200807001 200807001 200808025 200811010 200814014 200815021 200815022 200817014 200819005 200822019 200823020	115.00-00
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 200820033	118.01-02
	• Contributions in Aid of Construction	118.02-00

	• <i>Definition of Contribution in Aid of Construction</i> 200820033	118.02-02
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200826024 200826024 200820016	121.00-00
Section 141	Private Activity Bond; Qualified Bond 200813016	141.00-00
	• Private Business Tests	141.01-00
	• <i>Business Use Test</i> 200813016	141.01-01
	• Management Contracts 200813016	141.07-00
Section 146	Volume Cap 200807013 200807013 200815028	146.00-00
	• Carryforward of Allocation 200807013 200807013 200815028	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 200821031	147.00-00
	• Public Approval Requirement 200821031	147.06-00
	• Restrictions and Special Rules 200813022	147.07-00
Section 148	Arbitrage 200805019	148.00-00
	• Higher Yielding Investment 200805019	148.02-00
	• Yield Determinations	148.12-00
	• <i>Adjustment for Issuance Costs</i> 200813022	148.12-01
	• <i>Adjustment for Administrative Costs</i> 200813022	148.12-02
Section 152	Dependent Defined 200812024	152.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200804016 200804016 200821019 200821032	162.00-00
	• Certain Business Expenses	162.05-00
	• <i>Interest</i> 200801039	162.05-11
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Performance-Based Compensation</i> 200804004	162.36-04
Section 163	Interest 200821032	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200817024	163.03-02

Section 164	Taxes 200814002 200814022	164.00-00
Section 165	Deductions For Losses 200811016	165.00-00
Section 166	Bad Debts 200814026	166.00-00
Section 167	Depreciation	167.00-00
	• Ownership of Depreciable Interest	167.15-00
	• <i>Equitable Ownership and Financing Arrangements</i> 200821032	167.15-03
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200802025 200802026 200811004 200815004 200815005 200815006 200815007 200824001	167.22-01
Section 168	Modified Accelerated Cost Recovery System 200826011 200826011	168.00-00
	• Classification of Property 200814025	168.20-00
Section 170	Charitable, Etc. Contributions and Gifts 200802024 200808028 200817018	170.00-00
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 200802024	170.12-03
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 200804016 200809029	172.00-00
	• Carryback and Carryover 200804016	172.01-00
	• <i>10-Year Carryover</i> 200804016	172.01-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200801038	216.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200811021	263.00-00
	• Allocation Between Capital Expenditure and Expense 200811021	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 200821025	263.16-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Capitalization of Costs 200811021	263A.03-00
	• <i>Indirect Costs</i> 200811021	263A.03-02
	• Allocation Methods 200811021	263A.04-00

	• Change in Method of Accounting under Section 263A 200811021	263A.07-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 200812006	267.07-02
Section 280G	Golden Parachute Payments	280G.00-00
	• Exempt Payments	280G.05-00
	• <i>Small Business Corporations</i> 200817007	280G.05-01
Section 301	Distributions of Property 200817031	301.00-00
	• Dividend in Property 200808027	301.01-00
Section 302	Distributions in Redemption of Stock 200810015	302.00-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	• Distributions in Lieu of Money 200817031	305.03-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease)	312.00-00
	• Computations of Earnings and Profits 200817029	312.01-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200806006 200812006 200817012	331.00-00
Section 332	Complete Liquidation of Subsidiaries 200807011 200807011 200812017 200818005 200818005	332.00-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	336.00-00
	• General Rule 200817012	336.01-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 200817014	337.00-00
	• Loss Disallowance 200819015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 200809016 200815002	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200818005 200818005	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012	338.01-02
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200818005 200818005	338.80-00

Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	200805009 200805010 200805011 200806006 200813027 200815020 200825008	
	• Control v. No Control by Transferor	351.01-00
	200813017 200820020	
	• Series of Transactions	351.02-00
	200805009 200813017	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	200802011 200802016 200808027 200821006 200811012 200812003 200812004 200812013 200815014 200815020 200825031 200825036	
	• Spin-Off	355.01-00
	200802009 200802011 200802015 200803012 200805010 200805011 200807011 200807011 200808027 200816020 200821006 200809017 200812013 200813025 200813035 200814009 200815014 200815020 200816020 200823004 200823022	
	• <i>Split-Off</i>	355.01-01
	200801008 200805010 200808006 200826030 200826030 200810001 200810018 200810024 200812003 200812004 200823019	
	• <i>Split-Up</i>	355.01-02
	200825036	
	• Active Business	355.03-00
	• <i>Five-Year Requirement</i>	355.03-01
	200821018	
	• Control	355.05-00
	• <i>Distribution of Control</i>	355.05-01
	200821018	
	• Distributions Within a Consolidated Group	355.09-00
	200821018 200812003 200812004 200812017 200823022	
Section 362	Basis to Corporations	362.00-00
	200808021	
Section 367	Foreign Corporations	367.00-00
	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 367(a)	367.04-00
	• <i>Oil and Gas Working Interests</i>	367.04-03
	200801007	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	200804010 200812003 200812004 200812017 200825036	
	• 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 200826030 200826030 200809017 200810001 200810018 200810024 200812003 200812004 200812017 200813025 200813035 200814009 200815014 200816020 200818021 200818021 200822022 200823004 200823019 200823022	

	• Recapitalization (Type "E") 200802011	368.05-00
	• Change in Identity, etc. (Type "F") 200802011 200802015 200803005 200803012 200825031	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i> 200818021 200818021 200819004	368.08-06
	• <i>Transfers to Controlled Corporations</i> 200802009 200805011	368.08-08
	• Transactions Involving Two or More Investment Companies 200818021 200818021 200819004	368.13-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200806008 200816024 200814004 200816024 200822013	382.00-00
	• Ownership Change 200810008	382.07-00
	• Definitions and Special Rules	382.11-00
	• <i>5-Percent Shareholder</i> 200822013	382.11-09
	• Operating Rules	382.12-00
	• <i>Constructive Ownership of Stock</i> 200810008	382.12-03
	• <i>Title 11 or Similar Case</i> 200818020 200818020	382.12-08
	• <i>Controlled Groups</i> 200807008 200807008 200807009 200807009 200816024 200816024	382.12-16
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200820009	401.00-00
	• Required Distributions 200820009	401.06-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200806013 200820009	402.00-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 200820009	403.00-00
	• Non-Forfeitable Rights 200822028	403.03-00
Section 408	Individual Retirement Accounts	408.00-00
	• Rollover Contributions 200802035 200804024 200804025 200804027 200806012 200806020 200808044 200814029 200820009	408.03-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 200804023	409.00-00
Section 412	Minimum Funding Standards	412.00-00
	• Minimum Funding Waiver 200826037 200826037 200810032 200822042	412.06-00
Section 414	Definitions and Special Rules	414.00-00

	• Church Plan 200816031	414.08-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200815029	446.00-00
	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• <i>Cash</i> 200810011 200812011	446.03-01
Section 447	Method of Accounting for Corporations Engaged in Farming	447.00-00
	• Suspense Account For Family Corporation 200809029	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 200815029	451.13-00
	• Long Term Contracts	451.16-00
	• <i>Contracts for Services</i> 200803017	451.16-02
	• Trading Stamps 200826006 200826006	451.17-00
	• Long Term Contracts	451.28-00
	• <i>Severance</i> 200803017	451.28-01
Section 453	Installment Method (Available v. Not Available) 200813032	453.00-00
	• Revocation of Elections 200813019 200813032 200814013	453.08-00
	• <i>Election After Revocation</i> 200814013	453.08-01
	• Like-Kind Exchanges 200813019	453.14-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200804016 200821019	461.00-00
	• Accrual Method	461.01-00
	• <i>Reserve for Estimated Expenses</i> 200826006 200826006	461.01-04
	• Incurred Liabilities 200826006 200826006	461.06-00
	• Interest	461.08-00
	• <i>Accrual Basis</i> 200801039	461.08-01
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 200821005 200824002	468A.01-00
	• Ruling Amount 200820002	468A.04-00

	• <i>Revised Schedules</i> 200824010	468A.04-02
Section 468B	Special Rules For Designated Settlement Funds 200804016	468B.00-00
	• In General 200804016 200821019	468B.01-00
	• Definitions	468B.04-00
	• <i>Qualified Payment</i> 200804016	468B.04-01
Section 469	Passive Activity Losses and Credits Limited 200816005 200816005	469.00-00
	• Passive Activity Defined 200816005 200816005	469.03-00
	• <i>Definition of Activity</i> 200816005 200816005	469.03-03
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 200812010 200817033	472.01-00
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i> 200825044	472.08-01
	• <i>Link-Chain Method</i> 200825044	472.08-04
	• <i>Reconstruction of Base-Year Cost</i> 200825044	472.08-07
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> 200817036	475.02-01
	• <i>Securities Subsequently not Exempt</i> 200817036	475.02-05
Section 482	Allocation of Income and Deductions Among Taxpayers 200813028	482.00-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200804026	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest 200806021 200810033 200814027 200814028 200818023 200818023 200818028 200818028	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200801040 200802034 200802037 200808032 200808033 200808035 200808036 200808037 200808038 200808040 200810008 200810025 200822029 200822030 200822031 200822032 200822033 200822034 200822035 200822036 200822037 200822038 200822039 200822043	501.03-01
	• <i>Foundations</i> 200808042 200808043	501.03-02

	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200810029	501.03-10
	• <i>Social Welfare Groups (See Also 0501.04-00)</i> 200802036	501.03-25
	• <i>Organizational and Operational Tests</i> 200802036	501.03-30
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
	• <i>Performance of Particular Services for Members</i> 200808041	501.06-01
	• Fraternal Beneficiary Societies (See Also 0501.03-09) 200818022 200818022	501.08-00
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i> 200806014 200806017 200806018	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200808034 200810031 200822040	501.15-00
	• Business Activities 200818023 200818023	501.36-00
Section 507	Termination of Private Foundation Status 200806015 200806016 200808042 200808043 200814003	507.00-00
	• Imposition of Tax 200816032 200816033	507.06-00
Section 509	Private Foundation Defined	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200818024 200818024 200818027 200818027	509.02-01
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200806019 200816034 200816035 200810026 200810027 200810028 200810030 200816034 200816035 200818025 200818025 200818026 200818026	512.00-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200804026	513.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends 200812016 200825010	562.03-00
Section 638	Continental Shelf Areas 200823005	638.00-00
Section 643	Definitions Applicable to Subparts A, B, C, and D 200804015	643.00-00
	• Multiple Trusts 200806010 200815033	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200804015	661.00-00
Section 664	Charitable Remainder Trusts 200811003	664.00-00

	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i>	664.03-02
	200802024 200808028 200813006 200813023 200814003 200818002 200818002 200823015 200825017	
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	200822008	
Section 672	Definitions and Rules	672.00-00
	• Related or Subordinate Party	672.02-00
	200822008	
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	200813006 200813023	
Section 677	Income for Benefit of Grantor	677.00-00
	200826008 200826008	
Section 691	Recipients of Income in Respect of Decedents	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	200803002 200826008 200826008 200826028 200826028	
Section 704	Partner's Distributive Share	704.00-00
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i>	704.01-04
	200824005 200824009	
	• Partner's Interest in Partnership	704.02-00
	200812023	
Section 707	Transactions Between Partner and Partnership	707.00-00
	200825008	
Section 721	Nonrecognition of Gain or Loss on Contributions	721.00-00
	• Transfer of Intangibles	721.03-00
	200825008	
Section 731	Extent of Recognition of Gain or Loss on Distribution	731.00-00
	200825008	
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property	754.00-00
	200826027 200826027 200817026	
	• Timeliness of Election	754.02-00
	200802001 200806001 200815008 200817026 200820001 200825002	
Section 817	Treatment of Variable Contracts	817.00-00
	200811013 200811014	
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies	831.00-00
	200816029 200811009 200816031	
Section 848	Capitalization of Policy Acquisition Expenses	848.00-00
	200814005	
Section 851	Definition of Regulated Investment Company	851.00-00
	200825010	
	• Gross Income Requirement	851.02-00
	200812016 200822010 200822012 200825010	
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00

	• Exempt Interest Dividends 200814021	852.04-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200819014 200822001	855.00-00
Section 856	Definition of Real Estate Investment Trust 200805002 200805017 200815026 200817025 200824006	856.00-00
	• Income Requirements 200808024 200823014	856.01-00
	• Investment Requirements 200801005 200813009	856.02-00
	• Rents From Real Property 200813005 200825034	856.04-00
	• Treatment of Wholly Owned Subsidiaries 200813003	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200824018	857.02-03
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 200826015 200826015	858.00-00
Section 860D	REMIC Defined 200805001	860D.00-00
	• Election 200817028	860D.01-00
Section 864	Definitions	864.00-00
	• U.S. Trade or Business	864.01-00
	• <i>Trading in Securities</i> 200811018 200811019	864.01-04
	• Effectively Connected Income 200811018 200811019	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 200811018 200811019	864.02-01
Section 884	Branch Tax	884.00-00
	• Effectively Connected Earnings and Profits 200812013	884.04-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200809013	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income 200825009	954.02-00
	• <i>Sale or Exchange of Property</i> 200825009	954.02-05

Section 985	Functional Currency 200809012	985.00-00
	• Functional Currency of a QBU 200821020	985.01-00
	• Change in Functional Currency 200821020	985.03-00
Section 988	Treatment of Certain Foreign Currency Transactions	988.00-00
	• Hedging Transactions 200813026	988.05-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200802028 200804015 200804016 200816012 200816012 200817009 200823015 200825006 200825007	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200806010 200812002 200815033	1001.02-07
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200804015 200812002 200814003 200823015	1015.00-00
	• Transfer in Trust After December 31, 1920 200806010 200815033	1015.03-00
Section 1031	Exchange of Property Held for Productive Use or Investment 200807005 200807005	1031.00-00
	• Property Held For Productive Use or Investment 200812012	1031.01-00
	• Like Kind Real Estate 200805012	1031.03-00
	• Deferred Exchanges 200803003 200803014 200810016 200810017	1031.05-00
	• Multi-Party Exchanges 200810016 200810017	1031.06-00
	• Exchanges Not Solely In Kind 200820017 200820025	1031.07-00
Section 1035	Exchanges of Insurance Policies 200801001	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	• Transfers Incident to Divorce 200814003	1041.01-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends 200810015	1059.00-00
Section 1221	Capital Asset v. Not a Capital Asset 200826026 200826026	1221.00-00
Section 1223	Holding Period of Capital Assets 200812002 200823015	1223.00-00
Section 1234A	Gains or Losses From Certain Terminations 200823012	1234A.00-00
Section 1245	Gain From Dispositions of Certain Depreciable Property 200817014	1245.00-00

Section 1250	Gain From Dispositions of Certain Depreciable Realty 200817014	1250.00-00
Section 1295	Qualified Electing Fund • Time For Making Election • <i>Retroactive Elections</i> 200821007 200814001 200815030 200815031 200815032	1295.00-00 1295.02-00 1295.02-02
Section 1296	Passive Foreign Investment Company • Characterization of Income • <i>Application of Income Look-Through Rules</i> 200813036	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 200813036 • Exception For Corporations Changing Businesses 200813036	1297.00-00 1297.04-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200805021 200808030	1341.00-00
Section 1361	Definitions • Small Business Corporation v. Not a Small Business Corporation 200820032 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200816002 200816003 200816004 200816002 200816003 200816004 • <i>More than One Class of Stock</i> 200802002 200807004 200807004 200820021 200824017 • Certain Trusts Permitted as Shareholders 200802028 200817012 • <i>Grantor Trusts</i> 200802011 • <i>Qualified Subchapter S Trusts</i> 200820014 • <i>Electing Small Business Trusts</i> 200816012 200816012 200822009 • Qualified Subchapter S Subsidiary 200804006 200809019 200811008 200815012	1361.00-00 1361.01-00 1361.01-02 1361.01-04 1361.03-00 1361.03-01 1361.03-02 1361.03-03 1361.05-00
Section 1362	Election by Small Business Corporation 200802004 200804018 200806005 200816022 200813008 200815010 200815017 200815025 200816022 200817034 200825003 200825018 • Eligible v. Ineligible 200802002 200816022 200813008 200815010 200815025 200816022 200825003 • <i>Shareholder Consent</i> 200823023 • <i>Election After Termination</i> 200817002	1362.00-00 1362.01-00 1362.01-01 1362.01-02

	<ul style="list-style-type: none"> • <i>Late Elections</i> 1362.01-03 200802005 200802013 200802014 200802017 200802018 200802019 200802020 200802022 200803011 200803015 200804005 200804017 200804018 200805003 200806009 200807007 200807007 200808019 200808026 200816009 200816016 200816017 200816022 200821001 200826025 200826025 200826029 200826029 200826031 200826031 200826033 200826033 200809005 200809018 200809021 200809030 200810009 200810014 200812014 200813008 200813018 200813020 200813029 200813031 200814012 200814015 200814017 200815003 200815010 200815023 200815025 200815027 200816009 200816016 200816017 200816022 200817008 200817016 200817022 200817032 200818001 200818001 200818004 200818004 200818014 200818014 200818017 200818017 200820007 200820018 200820026 200820028 200822015 200822021 200823017 200823018 200824012 200824016 200825003 200825030 200825035 • Termination of Election 1362.02-00 200804018 200815017 • <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 200826023 200826023 200815017 200815019 200817023 200825023 200825024 200825033 • Inadvertent Terminations 1362.04-00 200801004 200802002 200802004 200802008 200802027 200803001 200804009 200804018 200805004 200806005 200807002 200807002 200808004 200816015 200821004 200826003 200826003 200826007 200826007 200809003 200809004 200811002 200812008 200812009 200812015 200813010 200813011 200813012 200813014 200814007 200815017 200816015 200817005 200817006 200817013 200817015 200817035 200818001 200818001 200818004 200818004 200818009 200818009 200818010 200818010 200818012 200818012 200818013 200818013 200819006 200820014 200820022 200820023 200820024 200822009 200822014 200823013 200823023 200824007 200824008 200824011 200824019 200825001 200825013 200825018 200825029 	
Section 1363	Effect of Election on Corporation	1363.00-00
	<ul style="list-style-type: none"> • Recapture of LIFO Benefits 1363.04-00 200802011 	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200802011 200821022	
Section 1381	Organizations to Which Part Applies	1381.00-00
	<ul style="list-style-type: none"> • Certain Other Cooperatives 1381.02-00 200826004 200826004 	
Section 1382	Taxable Income of Cooperatives	1382.00-00
	<ul style="list-style-type: none"> • Deductions 1382.03-00 200806011 	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	200816027 200816027	
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required)	1442.00-00
	200816027 200816027	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	<ul style="list-style-type: none"> • Intercompany Transactions 1502.13-00 200826004 200826004 	

	• <i>Obligations of Members</i> 200801006	1502.13-02
	• Consolidated Net Operating Loss Deduction 200808002 200821023 200826001 200826001	1502.21-00
	• Investment Adjustment 200810015	1502.32-00
	• Filing Requirements 200805015 200805018 200806007 200826034 200826034 200819002	1502.75-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 200810023 200814018 200822027	1503.04-00
	• <i>Dual Resident Corporation</i> 200801002 200805014 200816026 200816026	1503.04-04
	• <i>Recapture</i> 200810023 200822027	1503.04-07
Section 1504	Definitions	1504.00-00
	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> 200810023 200822027	1504.02-01
Section 2031	Definition 200817009	2031.00-00
Section 2032	Alternate Valuation 200821003	2032.00-00
Section 2032A	Valuation of Farm Real Property 200804014	2032A.00-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200804013	2036.00-00
	• Retention of Possession or Enjoyment of Right to Income From Property 200822008	2036.01-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200804013	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200804013 200804015	2041.00-00
	• Pre-1942 Powers 200812022 200825037	2041.01-00
	• Special Powers 200821013	2041.04-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200822003 200825011	2042.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200802010 200825014	2055.00-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00

	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	200818003 200818003	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	200813006	
	• Qualified Terminable Interest Property	2056.07-00
	• <i>Effective Election</i>	2056.07-01
	200825032	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	200821030	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed)	2501.00-00
	200804013 200816008 200812002 200814003 200816008 200817009 200822008 200825011	
	• Gift v. Not a Gift	2501.01-00
	200806010 200815033 200825006 200825007	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	200822003	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	200804015	
Section 2518	Disclaimers	2518.00-00
	200802010 200820003 200820004 200820005 200820006 200825037	
	• Disclaimer of Less than an Entire Interest	2518.02-00
	200820003 200820004 200820005 200820006	
Section 2519	Disposition of Certain Life Estates	2519.00-00
	200801009	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	200808028	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	200802024	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	200813006	
	• Special Rules for Charitable Remainder Trusts	2523.07-00
	200802024	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200804013 200816008 200816012 200812022 200813021 200816008 200816012 200817009 200818008 200818008 200818015 200818015 200818019 200818019 200822008 200823003	
	• Effective Dates	2601.01-00
	200821013	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	200801011 200801012 200801013 200801014 200801015 200801016 200801017 200801018 200801019 200801020 200801021 200801022 200801023 200801024 200801025 200801026 200801027 200801028 200801029 200801030 200801031 200801032 200801033 200801034 200801035 200801036 200806010 200809023 200809024 200809025 200809026 200809027 200810019 200810020 200810021 200810022 200812018 200812019 200812020 200815033	

	• Transitional Rules 200812022	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200804015 200812002 200825006 200825007	2601.04-01
	• <i>Amendments to Wills or Revocable Trusts</i> 200804015 200825006 200825007	2601.04-03
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	• Direct Skip Defined 200814016	2612.03-00
Section 2613	Skip Person and Non-Skip Person 200814016	2613.00-00
Section 2632	Special Rules for Allocation of GST Exemption 200816007 200813001 200814006 200815011 200816007 200825032	2632.00-00
	• Time and Manner of Allocation 200805005 200816023 200818011 200818011	2632.01-00
Section 2642	Inclusion Ratio 200801010 200802029 200816001 200813004 200816001 200817011 200820003 200820004 200820005 200820006 200822004 200825016	2642.00-00
Section 2652	Other Definitions 200805008	2652.00-00
	• Transferor Defined 200820003 200820004 200820005 200820006	2652.01-00
	• <i>Special Election for QTIP</i> 200816007 200816010 200813004 200816007 200816010 200820003 200820004 200820005 200820006 200822004 200825016 200825032	2652.01-02
Section 2654	Special Rules	2654.00-00
	• Separate Shares 200802029 200813004 200822004	2654.03-00
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 200816025 200814011 200816025 200822011 200825004	2702.02-02
Section 3121	Definitions	3121.00-00
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200813033	3121.04-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 200813042 200823001	3121.16-02
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers 200804020 200804021 200804022 200805023 200808031 200821033 200813037 200813038 200813039 200813040 200814023 200822024 200822025 200825038 200825039 200825040 200825041 200825042	3231.01-00

Section 3301	Rate of Tax 200812001	3301.00-00
Section 3302	Credits Against Tax for Contributions to State Unemployment Funds 200812001	3302.00-00
Section 3306	Definitions	3306.00-00
	• Employees 200813033	3306.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3306.07-00
	• <i>In General</i> 200812001	3306.07-01
Section 3401	Definitions	3401.00-00
	• Wages Subject to Withholding 200814010	3401.01-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i> 200813033	3401.04-02
Section 3406	Backup Withholding 200816027 200816027 200819013	3406.00-00
Section 3509	Determination of Employer's Liability for Certain Employment Taxes 200825043	3509.00-00
Section 4041	Special Fuels Tax (Taxable v. Not Taxable) 200808017	4041.00-00
	• Liability for Tax 200808017 200808018 200809031	4041.03-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200826022 200826022	4051.00-00
Section 4121	Imposition of Tax on Coal 200820034 200820035	4121.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200803018	4261.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200806015 200806016	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200802032 200802033 200806015 200806016 200808042 200808043 200811003 200814003 200818002 200818002	4941.00-00
	• Definition of Self-Dealing 200816032 200816033 200816032 200816033	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 200806015 200806016	4942.00-00
Section 4943	Excise Taxes on Excess Business Holdings 200822041	4943.00-00
Section 4944	Excise Tax on "Jeopardizing" Investments 200806015 200806016	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 200806015 200806016 200814003	4945.00-00

Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 200816032 200816033 200816032 200816033	4947.02-00
Section 4958	Excess Benefit Transaction	4958.00-00
	200819017	
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities	4973.00-00
	200820009	
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)	6015.00-00
	200802030	
Section 6020	Returns Prepared for or Executed by Secretary	6020.00-00
	• Return Prepared by IRS Personnel 200822026	6020.02-00
Section 6041	Information at Source	6041.00-00
	200808012 200816014 200816027 200816014 200816027	
	• Persons Engaged in Trade or Business 200816014 200816014	6041.01-00
	• Fixed or Determinable Gains, Profits, or Income 200809001 200819013	6041.03-00
Section 6045	Returns of Brokers	6045.00-00
	200819013	
Section 6049	Returns Regarding Payments of Interest	6049.00-00
	• Reportable Interest 200819013	6049.01-00
Section 6050E	State and Local Income Tax Refunds	6050E.00-00
	200814022	
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities	6050P.00-00
	200802012 200825045	
Section 6205	Special Rules Applicable to Certain Employment Taxes	6205.00-00
	200825043	
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00
	200803016	
Section 6331	Levy and Distraint	6331.00-00
	200819001	
	• Levy Procedure 200815001	6331.18-00
Section 6404	Abatements	6404.00-00
	• General Rule 200802030 200815034	6404.01-00
	• Interest Assessments 200815034	6404.04-00
	• Abatement of Interest 200815034	6404.06-00
	• <i>Time Limitations</i> 200815034	6404.06-09

Section 6427	Fuels Not Used for Taxable Purposes 200808017 200808018 200809031	6427.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 200819016	6511.00-00
	• Amended or Supplemental Claims 200819016	6511.05-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 200819017	6601.00-00
	• Statute of Limitations on Collection of Interest 200814024	6601.12-00
Section 7121	Closing Agreements	7121.00-00
	• Validity 200802031	7121.06-00
Section 7436	Proceedings for Determination of Employment Status	7436.00-00
	• Tax Court Jurisdiction	7436.01-00
	• <i>Worker Classification</i> 200822026	7436.01-03
Section 7602	Examination of Books and Witnesses 200814008	7602.00-00
Section 7701	Definitions 200801003 200803004 200803007 200803009 200803010 200804001 200804002 200804003 200804019 200805013 200805020 200808011 200808020 200808029 200816002 200816003 200816004 200816009 200816011 200816013 200816018 200816021 200821009 200821010 200821011 200821012 200821014 200821015 200821016 200821017 200821026 200826002 200826002 200826005 200826005 200826016 200826016 200826017 200826017 200826018 200826018 200826019 200826019 200826021 200826021 200809002 200809006 200809007 200809008 200809009 200809014 200809015 200809020 200809021 200809022 200809028 200810003 200810004 200810006 200810007 200811001 200811005 200811006 200811011 200811015 200813007 200813013 200813015 200813024 200815009 200815013 200815015 200815016 200815018 200815024 200816002 200816003 200816004 200816009 200816011 200816013 200816018 200816021 200817001 200817003 200817004 200817019 200817021 200818016 200818016 200818017 200818017 200820008 200820013 200820015 200823002 200823006 200823007 200823008 200823009 200823010 200823011 200823021 200824003 200824004 200824020 200825005 200825012 200825015 200825020 200825021	7701.00-00
	• Partnerships v. Associations 200804007 200808015 200816029 200816031 200822020	7701.02-00
	• <i>Limited Partnerships</i> 200816029 200816031	7701.02-03
	• Association v. Trust 200810002 200811007	7701.03-00
	• <i>Liquidating Trusts</i> 200811007	7701.03-06
	• <i>Ordinary Trusts</i> 200807003 200807003	7701.03-08
Section 7702	Life Insurance Contract Defined 200805022 200814005	7702.00-00

	• Correction of Errors 200819003	7702.20-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	• Meaning of 200803004	7704.01-00
	• Qualifying Income 200821021	7704.03-00
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	200801005 200802021 200802029 200803006 200803007 200803010 200803013 200804006 200804011 200804012 200804014 200804019 200805001 200805002 200805005 200805008 200805013 200805015 200805017 200807013 200807013 200808001 200808015 200808020 200816001 200816005 200816006 200816007 200816009 200816010 200816013 200816018 200816019 200816021 200816024 200821003 200821025 200821026 200821030 200826010 200826010 200826020 200826020 200826027 200826027 200828015 200828015 200809002 200809006 200809007 200809008 200809009 200809010 200809014 200809015 200809019 200809022 200810007 200810009 200810012 200811005 200811006 200811011 200812007 200813001 200813004 200813007 200813021 200813024 200814006 200815009 200815011 200815024 200815028 200816001 200816005 200816006 200816007 200816009 200816010 200816013 200816018 200816019 200816021 200816023 200816024 200817001 200817010 200817011 200817017 200817021 200817024 200817025 200817026 200817028 200818006 200818006 200818007 200818007 200818011 200818011 200819014 200820001 200820007 200820013 200820015 200820027 200820032 200822001 200822004 200822020 200823002 200823011 200824006 200824013 200824014 200824015 200825016 200825022 200825025 200825026 200825027 200825028	
	• Section 42; Low-Income Housing Credit 200807010 200807010 200821027 200821028 200821029	9100.01-00
	• Section 146; Volume Cap 200805016 200807013 200807013 200815028	9100.03-00
	• Section 168; MACRS 200808003	9100.04-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012	9100.06-00
	• Section 442; Accounting Periods 200807012 200807012 200812021 200817027 200822023	9100.09-00
	• Section 446 • <i>Accounting Methods</i> 200810011 200812011 200817030	9100.10-00 9100.10-01
	• Section 472; LIFO Election 200812010 200817033	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002	9100.15-00
	• Section 1502; Election to File Consolidated Return 200805018 200819002	9100.20-00

	• Other	9100.22-00
	200801002 200801010 200805014 200807008 200807008 200807009 200807009 200808002 200808021 200816026 200816030 200821008 200821023 200826001 200826001 200809013 200811008 200812007 200814018 200815012 200816026 200816030	
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
	200809016 200815002 200819015	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200801003 200802006 200802007 200803009 200803010 200804001 200804002 200804003 200804007 200805013 200805020 200807006 200807006 200808005 200808007 200808008 200808009 200808010 200808011 200808015 200808029 200816011 200816018 200816021 200821009 200821010 200821011 200821012 200821014 200821015 200821017 200826002 200826002 200826012 200826012 200826013 200826013 200826014 200826014 200826016 200826016 200826017 200826017 200826018 200826018 200826019 200826019 200826021 200826021 200809002 200809020 200809021 200809022 200809028 200810003 200810004 200810006 200811001 200811015 200813002 200813013 200813015 200815009 200815013 200815015 200815016 200815018 200816011 200816018 200816021 200817001 200817003 200817019 200817020 200818016 200818016 200818017 200818017 200820007 200820008 200820013 200820029 200820030 200820031 200822005 200822006 200822016 200822017 200822018 200822020 200823002 200823006 200823007 200823008 200823009 200823010 200823021 200824003 200824004 200824020 200825005 200825012 200825019 200825020	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	200817037	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200810013	
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List	9999.98-00
	200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200810012 200813041 200816029 200816032 200816033 200823016	

