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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 200810010	1.11-00
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b> 200811020 200822007	<b>41.00-00</b>
<b>Section 42</b>	<b>Low-Income Housing Credit</b> 200807010 200807010 200821027 200821028 200821029	<b>42.00-00</b>
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b> 200805007	<b>45.00-00</b>
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 200820011	<b>48.00-00</b>
<b>Section 59</b>	<b>Other Definitions and Special Rules</b> 200816006 200826020 200826020 200812005 200816006	<b>59.00-00</b>
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 200804015 200805021 200808012 200816014 200816027 200812002 200814022 200816014 200816027 200820019 200823015 200825006 200825007 200825045 200829011	<b>61.00-00</b>
	• 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
	• Property Transactions 200832020	61.14-00
	• 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
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 200828037	<b>72.00-00</b>
	• Investment in Contract 200814005 200820009	72.02-00
	• Tax on Early Distributions from Qualified Retirement Plans 200820009	72.20-00

	<ul style="list-style-type: none"> <li>• <i>Substantially Equal Payments</i> 72.20-04</li> <li>200818018 200818018</li> </ul>	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> <b>83.00-00</b>	
	200828016	
	<ul style="list-style-type: none"> <li>• Election to Include in Gross Income in Year of Transfer 83.02-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Revocability of Election</i> 83.02-04</li> <li>200820010 200832019</li> </ul>	
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> <b>101.00-00</b>	
	200805022	
	<ul style="list-style-type: none"> <li>• Life Insurance Proceeds Payable by Reason of Death 101.01-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Transfer for Consideration</i> 101.01-02</li> <li>200826009 200826009</li> </ul>	
	<ul style="list-style-type: none"> <li>• Flexible Premium Contracts Before 1985 101.05-00</li> <li>200805022</li> </ul>	
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations)</b> <b>103.00-00</b>	
	<ul style="list-style-type: none"> <li>• State and Local 103.02-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Political Subdivisions</i> 103.02-01</li> <li>200820012</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>On Behalf Of</i> 103.02-02</li> <li>200829008</li> </ul>	
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> <b>104.00-00</b>	
	200809011 200822002	
	<ul style="list-style-type: none"> <li>• Workmen's Compensation 104.02-00</li> <li>200822002</li> </ul>	
	<ul style="list-style-type: none"> <li>• Damages 104.03-00</li> <li>200816014 200809001 200816014</li> </ul>	
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> <b>105.00-00</b>	
	200819007	
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> <b>106.00-00</b>	
	200802003 200805006 200815021 200815022 200819005 200819007 200830022	
<b>Section 107</b>	<b>Rental Value of Parsonage (Excluded v. Not Excluded)</b> <b>107.00-00</b>	
	200803008	
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> <b>108.00-00</b>	
	200818006 200818006	
	<ul style="list-style-type: none"> <li>• Exclusion From Gross Income 108.01-00</li> <li>200804016</li> </ul>	
	<ul style="list-style-type: none"> <li>• General Rules for Discharges of Indebtedness 108.04-00</li> <li>200804016</li> </ul>	
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded)</b> <b>111.00-00</b>	
	200811017 200814019 200814020 200814021	
	<ul style="list-style-type: none"> <li>• Tax Refunds 111.06-00</li> <li>200814022</li> </ul>	

<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200802003 200807001 200807001 200808025 200811010 200814014 200815021 200815022 200817014 200819005 200822019 200823020 200828026 200830022	<b>115.00-00</b>
	• Separate Entity v. Integral Part 200827004	115.02-00
<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> 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
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 200826024 200826024 200820016	<b>121.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 200813016 200827023	<b>141.00-00</b>
	• Private Business Tests 200829008	141.01-00
	• <i>Business Use Test</i> 200813016	141.01-01
	• Management Contracts 200813016	141.07-00
<b>Section 146</b>	<b>Volume Cap</b> 200807013 200807013 200815028	<b>146.00-00</b>
	• Carryforward of Allocation 200807013 200807013 200815028	146.07-00
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b> 200821031	<b>147.00-00</b>
	• Public Approval Requirement 200821031	147.06-00
	• Restrictions and Special Rules 200813022	147.07-00
<b>Section 148</b>	<b>Arbitrage</b> 200805019 200827023 200828023	<b>148.00-00</b>
	• Higher Yielding Investment 200805019 200828023	148.02-00
	• <i>Investment Property</i> 200827023	148.02-01
	• 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
<b>Section 152</b>	<b>Dependent Defined</b> 200812024	<b>152.00-00</b>

<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200804016 200804016 200821019 200821032 200828011	<b>162.00-00</b>
	• 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
<b>Section 163</b>	<b>Interest</b> 200821032	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200817024	163.03-02
<b>Section 164</b>	<b>Taxes</b> 200814002 200814022	<b>164.00-00</b>
<b>Section 165</b>	<b>Deductions For Losses</b> 200811016	<b>165.00-00</b>
<b>Section 166</b>	<b>Bad Debts</b> 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> 200821032	167.15-03
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200802025 200802026 200811004 200815004 200815005 200815006 200815007 200824001 <b>200833014</b>	167.22-01
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200826011 200826011	<b>168.00-00</b>
	• Classification of Property 200814025	168.20-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 200802024 200808028 200817018	<b>170.00-00</b>
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 200802024	170.12-03
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 200804016 200809029	<b>172.00-00</b>
	• Carryback and Carryover 200804016	172.01-00
	• <i>10-Year Carryover</i> 200804016	172.01-05
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 200827030	<b>215.00-00</b>

<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 200801038	<b>216.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 200811021 200828011 200830009	<b>263.00-00</b>
	• Allocation Between Capital Expenditure and Expense 200811021	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 200821025	263.16-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 200829002	<b>263A.00-00</b>
	• Capitalization of Costs 200811021	263A.03-00
	• <i>Indirect Costs</i> 200811021 200829002	263A.03-02
	• Allocation Methods 200811021 200829002	263A.04-00
	• <i>Simplified Production Method</i> 200829002	263A.04-05
	• Change in Method of Accounting under Section 263A 200811021	263A.07-00
	• Interest Capitalization 200827034	263A.08-00
	• <i>Designated Property</i> 200827034	263A.08-01
	• Unit of Property 200827034	263A.10-00
<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> 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> 200817007	280G.05-01
<b>Section 301</b>	<b>Distributions of Property</b> 200817031 200832009	<b>301.00-00</b>
	• Dividend in Property 200808027	301.01-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 200810015	<b>302.00-00</b>
<b>Section 303</b>	<b>Distributions In Redemption of Stock to Pay Death Taxes</b> 200830008	<b>303.00-00</b>
	• Stock Redemption Within Required Period 200830008	303.01-00

<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 200817031 200832009	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 200817029	312.01-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b>	<b>331.00-00</b>
	200806006 200812006 200817012	
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	200807011 200807011 200812017 200818005 200818005 200830003	
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	• General Rule 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>	<b>337.00-00</b>
	200817014	
	• Loss Disallowance 200819015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 200809016 200815002	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	200818005 200818005	
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012 200829010 200832004	338.01-02
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200818005 200818005	338.80-00
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	200805009 200805010 200805011 200806006 200813027 200815020 200825008 200830003 200832001	
	• Control v. No Control by Transferor 200813017 200820020	351.01-00
	• Series of Transactions 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 200812013 200815014 200815020 200825031 200825036	
	• Spin-Off 200802009 200802011 200802015 200803012 200805010 200805011 200807011 200807011 200808027 200816020 200821006 200809017 200812013 200813025 200813035 200814009 200815014 200815020 200816020 200823004 200823022 200830003 200830005 200831006 200831023 200832001	355.01-00
	• <i>Split-Off</i> 200801008 200805010 200808006 200826030 200826030 200810001 200810018 200810024 200812003 200812004 200823019 200831023	355.01-01

	• <i>Split-Up</i> 200825036	355.01-02
	• Active Business 200830005	355.03-00
	• <i>Five-Year Requirement</i> 200821018	355.03-01
	• Control	355.05-00
	• <i>Distribution of Control</i> 200821018	355.05-01
	• Distributions Within a Consolidated Group 200821018 200812003 200812004 200812017 200823022	355.09-00
<b>Section 362</b>	<b>Basis to Corporations</b> 200808021	<b>362.00-00</b>
<b>Section 367</b>	<b>Foreign Corporations</b> 200813025 200820020	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 200801007	367.01-00
	• Special Rules Applicable to Specified Transfers of Property Under Section 367(a)	367.04-00
	• <i>Oil and Gas Working Interests</i> 200801007	367.04-03
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200804010 200812003 200812004 200812017 200825036	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200804010 200805010 200812017 200813030 200819018 200832001	368.01-00
	• Stock for Property (Type "C") 200819004	368.03-00
	• Assets for Control of Transferee (Type "D") 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 200831006 200832001	368.04-00
	• 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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Inventories 200829002	381.05-00



<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	200806008 200816024 200814004 200816024 200822013	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	200832006	
	• Ownership Change	382.07-00
	200810008	
	• Definitions and Special Rules	382.11-00
	• <i>5-Percent Shareholder</i>	382.11-09
	200822013	
	• Operating Rules	382.12-00
	• <i>Constructive Ownership of Stock</i>	382.12-03
	200810008	
	• <i>Title 11 or Similar Case</i>	382.12-08
	200818020 200818020	
	• <i>Controlled Groups</i>	382.12-16
	200807008 200807008 200807009 200807009 200816024 200816024 200831012 200832005	
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	200820009	
	• Required Distributions	401.06-00
	200820009	
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	200806013 200820009	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200828035 200828036	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	200820009	
	• Non-Forfeitable Rights	403.03-00
	200822028	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	• Rollover Contributions	408.03-00
	200802035 200804024 200804025 200804027 200806012 200806020 200808044 200814029 200820009 200828030 200828031 200828032 200828033 200828034 200832025 200832026 200832037	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	200804023	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	• Minimum Funding Waiver	412.06-00
	200826037 200826037 200810032 200822042	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	• Church Plan	414.08-00
	200816031	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	200815029	

	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• <i>Cash</i>	446.03-01
	200810011 200812011	
<b>Section 447</b>	<b>Method of Accounting for Corporations Engaged in Farming</b>	<b>447.00-00</b>
	• Suspense Account For Family Corporation	447.06-00
	200809029	
<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	451.13-00
	200815029	
	• Long Term Contracts	451.16-00
	• <i>Contracts for Services</i>	451.16-02
	200803017	
	• Trading Stamps	451.17-00
	200826006 200826006	
	• Long Term Contracts	451.28-00
	• <i>Severance</i>	451.28-01
	200803017	
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	200813032	
	• Revocation of Elections	453.08-00
	200813019 200813032 200814013	
	• <i>Election After Revocation</i>	453.08-01
	200814013	
	• Like-Kind Exchanges	453.14-00
	200813019	
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	200804016 200821019	
	• Accrual Method	461.01-00
	200828011	
	• <i>Reserve for Estimated Expenses</i>	461.01-04
	200826006 200826006	
	• Incurred Liabilities	461.06-00
	200826006 200826006	
	• Interest	461.08-00
	• <i>Accrual Basis</i>	461.08-01
	200801039	
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	200831014 200831015	
	• In General	468A.01-00
	200821005 200824002 200828004 200828005 200828006 200828008 200828009	
	200828010 200829014 200832007 200832008 200832010 200832013 <b>200833006</b>	
	<b>200833007 200833008 200833009 200833010 200833011</b>	
	• Ruling Amount	468A.04-00
	200820002	

	• <i>Revised Schedules</i> 200824010 200828001 200829001 200830002	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Self Dealing</i> 200829022	468A.05-07
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 200804016	<b>468B.00-00</b>
	• In General 200804016 200821019	468B.01-00
	• Definitions	468B.04-00
	• <i>Qualified Payment</i> 200804016	468B.04-01
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 200816005 200816005	<b>469.00-00</b>
	• Passive Activity Defined 200816005 200816005	469.03-00
	• <i>Definition of Activity</i> 200816005 200816005	469.03-03
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• 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
<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> 200817036	475.02-01
	• <i>Securities Subsequently not Exempt</i> 200817036	475.02-05
	• Securities Traders 200830023	475.08-00
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b> 200813028	<b>482.00-00</b>
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 200804026	<b>501.00-00</b>
	• Religious, Charitable, etc., Institutions and Community Chest 200806021 200810033 200814027 200814028 200818023 200818023 200818028 200818028 200828029	501.03-00

	• <i>Employee Benefit Organization (See Also 0501.09-00)</i>	501.03-01
	200801040 200802034 200802037 200808032 200808033 200808035 200808036 200808037 200808038 200808040 200810008 200810025 200822029 200822030 200822031 200822032 200822033 200822034 200822035 200822036 200822037 200822038 200822039 200822043	
	• <i>Foundations</i>	501.03-02
	200808042 200808043 200832029	
	• <i>Corporations</i>	501.03-05
	200832029 200832036	
	• <i>Educational Organizations</i>	501.03-08
	200832036	
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i>	501.03-10
	200810029	
	• <i>Religious Organizations</i>	501.03-20
	200830028	
	• <i>Social Welfare Groups (See Also 0501.04-00)</i>	501.03-25
	200802036	
	• <i>Organizational and Operational Tests</i>	501.03-30
	200802036 200832035 200832036	
	• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i>	501.06-00
	• <i>Performance of Particular Services for Members</i>	501.06-01
	200808041	
	• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i>	501.08-00
	200818022 200818022	
	• <i>Local Benevolent Life Insurance Associations, etc.</i>	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i>	501.12-03
	200806014 200806017 200806018	
	• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i>	501.15-00
	200808034 200810031 200822040 200830025	
	• <i>Control of Corporation</i>	501.30-00
	200830028	
	• <i>Private v. Public Interest Served</i>	501.33-00
	200830027	
	• <i>"Exclusively" Test</i>	501.35-00
	200832036	
	• <i>Business Activities</i>	501.36-00
	200818023 200818023	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	200806015 200806016 200808042 200808043 200814003 200827009 200830026 200832030 200832032 200832033 <b>200833012</b>	
	• <i>Termination Under Section 507(b)(1)(B)</i>	507.04-00
	200832029	
	• <i>Imposition of Tax</i>	507.06-00
	200816032 200816033	
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• <i>Exceptions to Private Foundation Status</i>	509.02-00

	• <i>Publicly Supported Organizations</i> 200818024 200818024 200818027 200818027	509.02-01
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200832027 200832028	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200806019 200816034 200816035 200810026 200810027 200810028 200810030 200816034 200816035 200818025 200818025 200818026 200818026 200832034	<b>512.00-00</b>
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200804026 200832034	<b>513.00-00</b>
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 200832034  • Definitions--Debt-Financed Property 200832034	<b>514.00-00</b>  514.06-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>  • Preferential Dividends 200812016 200825010	<b>562.00-00</b>  562.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 200823005	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>  • Perpetual Care Funds 200827015	<b>642.00-00</b>  642.09-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200804015 200832020  • Multiple Trusts 200806010 200815033	<b>643.00-00</b>  643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200804015	<b>661.00-00</b>
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200811003 200827009 <b>200833012</b>  • Definitions  • <i>Charitable Remainder Unitrust</i> 200802024 200808028 200813006 200813023 200814003 200818002 200818002 200823015 200825017 200827011 200827012 200827013 200829015 200829016 200831002 200832017 200832021	<b>664.00-00</b>  664.03-00  664.03-02
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners</b> 200822008	<b>671.00-00</b>
<b>Section 672</b>	<b>Definitions and Rules</b>  • Related or Subordinate Party 200822008	<b>672.00-00</b>  672.02-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 200813006 200813023  • Exception for Independent Trustees 200832017	<b>674.00-00</b>  674.05-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 200826008 200826008	<b>677.00-00</b>

<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	• Includibility of Item as Income in Respect of Decedent Generally 200803002 200826008 200826008 200826028 200826028	691.01-00
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 200824005 200824009 200829023	704.01-04
	• Partner's Interest in Partnership 200812023	704.02-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	200825008	
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b>	<b>721.00-00</b>
	• Transfer of Intangibles 200825008	721.03-00
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b>	<b>731.00-00</b>
	200825008	
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>	<b>754.00-00</b>
	200826027 200826027 200817026	
	• Timeliness of Election 200802001 200806001 200815008 200817026 200820001 200825002 200827020 200832014	754.02-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	200811013 200811014	
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	200816029 200811009 200816031 200827006	
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	200814005	
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	200825010	
	• Gross Income Requirement 200812016 200822010 200822012 200825010 200831019	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b>	<b>852.00-00</b>
	200831017	
	• Exempt Interest Dividends 200814021	852.04-00
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b>	<b>853.00-00</b>
	200831017	
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>	<b>855.00-00</b>
	200819014 200822001 200831017	
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b>	<b>856.00-00</b>
	200805002 200805017 200815026 200817025 200824006 200827032	
	• Income Requirements 200808024 200823014	856.01-00
	• Investment Requirements 200801005 200813009 200831020	856.02-00

	• Rents From Real Property 200813005 200825034 200828025	856.04-00
	• Treatment of Wholly Owned Subsidiaries 200813003	856.07-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200824018	857.02-03
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 200826015 200826015	<b>858.00-00</b>
<b>Section 860D</b>	<b>REMIC Defined</b> 200805001	<b>860D.00-00</b>
	• Election 200817028 200831013	860D.01-00
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• 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
<b>Section 884</b>	<b>Branch Tax</b>	<b>884.00-00</b>
	• Effectively Connected Earnings and Profits 200812013	884.04-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 200831007 200831008	<b>897.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200809013	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 200825009	954.02-00
	• <i>Sale or Exchange of Property</i> 200825009	954.02-05
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 200832024	<b>956.00-00</b>
	• U.S. Property Defined 200832024	956.03-00
<b>Section 985</b>	<b>Functional Currency</b> 200809012	<b>985.00-00</b>
	• Functional Currency of a QBU 200821020	985.01-00

	• Change in Functional Currency 200821020	985.03-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b>	<b>988.00-00</b>
	• Hedging Transactions 200813026	988.05-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200802028 200804015 200804016 200816012 200816012 200817009 200823015 200825006 200825007 200827009 200828011 <b>200833012</b>	<b>1001.00-00</b>
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200806010 200812002 200815033 200832020	1001.02-07
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200804015 200812002 200814003 200823015 200832021	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 200806010 200815033	1015.03-00
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200807005 200807005 200829023	<b>1031.00-00</b>
	• 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
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200832022	<b>1032.00-00</b>
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 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 200814003 200832021	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 200827018	<b>1042.00-00</b>
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b> 200810015	<b>1059.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200826026 200826026	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200812002 200823015	<b>1223.00-00</b>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200823012	<b>1234A.00-00</b>



<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b> 200817014	<b>1245.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b> 200817014	<b>1250.00-00</b>
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 200831017	<b>1276.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b> • Time For Making Election • <i>Retroactive Elections</i> 200821007 200814001 200815030 200815031 200815032 200827017	<b>1295.00-00</b> 1295.02-00 1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 200831017 • Characterization of Income • <i>Application of Income Look-Through Rules</i> 200813036	<b>1296.00-00</b> 1296.02-00 1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 200813036 • Exception For Corporations Changing Businesses 200813036	<b>1297.00-00</b> 1297.04-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 200805021 200808030	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 200827002 • Small Business Corporation v. Not a Small Business Corporation 200820032 200827008 • <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 200827002 • <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 200827010 <b>200833005</b>	<b>1361.00-00</b> 1361.01-00 1361.01-02 1361.01-04 1361.03-00 1361.03-01 1361.03-02 1361.03-03 1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 200802004 200804018 200806005 200816022 200813008 200815010 200815017 200815025 200816022 200817034 200825003 200825018 200827002 200828012 200829005 • Eligible v. Ineligible 200802002 200816022 200813008 200815010 200815025 200816022 200825003	<b>1362.00-00</b> 1362.01-00

	• <i>Shareholder Consent</i> 200823023	1362.01-01
	• <i>Election After Termination</i> 200817002	1362.01-02
	• <i>Late Elections</i> 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 200827001 200827005 200827016 200827019 200827025 200827026 200828002 200828007 200828013 200828014 200828015 200828017 200828018 200829025 200831001 200832016 <b>200833004</b>	1362.01-03
	• <i>Termination of Election</i> 200804018 200815017	1362.02-00
	• <i>Ceases to be Small Business Corporation</i> 200816002 200816003 200816004 200816002 200816003 200816004	1362.02-02
	• <i>Passive Investment Income</i> 200801037 200804008 200808004 200808016 200826023 200826023 200815017 200815019 200817023 200825023 200825024 200825033 200830008 200830011 <b>200833003</b>	1362.02-03
	• <i>Inadvertent Terminations</i> 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 200827002 200827028 200827029 200829006 200830008 200830018 200831003 200831016 200831022 200832012 <b>200833001</b> <b>200833002</b>	1362.04-00
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	• <i>Recapture of LIFO Benefits</i> 200802011	1363.04-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 200802011 200821022	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	• <i>Certain Other Cooperatives</i> 200826004 200826004 200829028	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>
	• <i>Deductions</i> 200806011	1382.03-00

<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200816027 200816027	<b>1441.00-00</b>
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 200816027 200816027	<b>1442.00-00</b>
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b>	<b>1445.00-00</b>
	• Exceptions to Duty to Withhold	1445.02-00
	• <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i> 200831007 200831008	1445.02-08
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	• Intercompany Transactions 200826004 200826004 200829028	1502.13-00
	• <i>Obligations of Members</i> 200801006	1502.13-02
	• Loss Disallowance Rule 200827003	1502.20-00
	• 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 200831011	1502.75-00
	• <i>When Group Remains in Existence</i> 200829007	1502.75-10
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• 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
<b>Section 1504</b>	<b>Definitions</b> 200810023 200814009 200822027	<b>1504.00-00</b>
	• 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
<b>Section 2031</b>	<b>Definition</b> 200817009	<b>2031.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 200821003	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 200804014	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 200832020	<b>2033.00-00</b>

<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 200804013	<b>2036.00-00</b>
	• Retention of Possession or Enjoyment of Right to Income From Property 200822008	2036.01-00
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200804013	<b>2038.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200804013 200804015	<b>2041.00-00</b>
	• Pre-1942 Powers 200812022 200825037 200832015	2041.01-00
	• General Power v. Not a General Power 200832015	2041.03-00
	• Special Powers 200821013	2041.04-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200822003 200825011	<b>2042.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200802010 200825014	<b>2055.00-00</b>
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 200818003 200818003 200832003	2055.12-10
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 200813006	<b>2056.00-00</b>
	• Qualified Terminable Interest Property 200832011	2056.07-00
	• <i>Effective Election</i> 200825032	2056.07-01
	• Special Rule for Charitable Remainder Trusts 200832017	2056.08-00
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 200821030	<b>2056A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 200804013 200816008 200812002 200814003 200816008 200817009 200822008 200825011 200832020 200832021	<b>2501.00-00</b>
	• Gift v. Not a Gift 200806010 200815033 200825006 200825007	2501.01-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200822003	<b>2511.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200804015	<b>2514.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 200802010 200820003 200820004 200820005 200820006 200825037	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer	2518.01-00
	• <i>Acceptance of Benefits</i> 200832018	2518.01-02

	• Disclaimer of Less than an Entire Interest 200820003 200820004 200820005 200820006	2518.02-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 200801009	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200808028	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 200802024	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b> 200813006	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 200832017	2523.06-01
	• Special Rules for Charitable Remainder Trusts 200802024	2523.07-00
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 200804013 200816008 200816012 200812022 200813021 200816008 200816012 200817009 200818008 200818008 200818015 200818015 200818019 200818019 200822008 200823003	<b>2601.00-00</b>
	• Effective Dates 200821013	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 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 200829017 200829018 200829019 200829020 200829021	2601.03-01
	• 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
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	• Direct Skip Defined 200814016	2612.03-00
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b> 200814016	<b>2613.00-00</b>
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 200816007 200813001 200814006 200815011 200816007 200825032 200831021	<b>2632.00-00</b>
	• Time and Manner of Allocation 200805005 200816023 200818011 200818011	2632.01-00

<b>Section 2642</b>	<b>Inclusion Ratio</b> 200801010 200802029 200816001 200813004 200816001 200817011 200820003 200820004 200820005 200820006 200822004 200825016 200832020	<b>2642.00-00</b>
<b>Section 2652</b>	<b>Other Definitions</b> 200805008	<b>2652.00-00</b>
	• 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 200831018 <b>200833013</b>	2652.01-02
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	• Separate Shares 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> 200816025 200814011 200816025 200822011 200825004	2702.02-02
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200813033	3121.04-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 200813042 200823001	3121.16-02
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200804020 200804021 200804022 200805023 200808031 200821033 200813037 200813038 200813039 200813040 200814023 200822024 200822025 200825038 200825039 200825040 200825041 200825042 200828027 200830024 200832023 <b>200833015 200833016 200833017</b>	3231.01-00
<b>Section 3301</b>	<b>Rate of Tax</b> 200812001	<b>3301.00-00</b>
<b>Section 3302</b>	<b>Credits Against Tax for Contributions to State Unemployment Funds</b> 200812001	<b>3302.00-00</b>
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Employment 200827007	3306.03-00
	• 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
<b>Section 3309</b>	<b>State Law Coverage of Services Performed for Nonprofit Organizations or Governmental Entities</b> 200827007	<b>3309.00-00</b>
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>

	• 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
<b>Section 3406</b>	<b>Backup Withholding</b> 200816027 200816027 200819013	<b>3406.00-00</b>
<b>Section 3509</b>	<b>Determination of Employer's Liability for Certain Employment Taxes</b> 200825043	<b>3509.00-00</b>
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b> 200808017	<b>4041.00-00</b>
	• Liability for Tax 200808017 200808018 200809031	4041.03-00
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 200826022 200826022 200827033	<b>4051.00-00</b>
<b>Section 4121</b>	<b>Imposition of Tax on Coal</b> 200820034 200820035	<b>4121.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 200803018	<b>4261.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 200806015 200806016	<b>4940.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 200802032 200802033 200806015 200806016 200808042 200808043 200811003 200814003 200818002 200818002 200827009 <b>200833012</b>	<b>4941.00-00</b>
	• Definition of Self-Dealing 200816032 200816033 200816032 200816033	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200806015 200806016	<b>4942.00-00</b>
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 200822041	<b>4943.00-00</b>
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 200806015 200806016 200832029	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200806015 200806016 200814003	<b>4945.00-00</b>
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Organizations</i> 200832029	4945.04-05
	• <i>Expenditure Responsibility</i> 200832029	4945.04-06
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	• Split-Interest Trusts 200816032 200816033 200816032 200816033	4947.02-00
<b>Section 4958</b>	<b>Excess Benefit Transaction</b> 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> 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> 200802030	<b>6015.00-00</b>
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b>	<b>6020.00-00</b>
	• Return Prepared by IRS Personnel 200822026	6020.02-00
<b>Section 6041</b>	<b>Information at Source</b> 200808012 200816014 200816027 200816014 200816027	<b>6041.00-00</b>
	• Persons Engaged in Trade or Business 200816014 200816014	6041.01-00
	• Fixed or Determinable Gains, Profits, or Income 200809001 200819013	6041.03-00
<b>Section 6045</b>	<b>Returns of Brokers</b> 200819013	<b>6045.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b>	<b>6049.00-00</b>
	• Reportable Interest 200819013	6049.01-00
<b>Section 6050E</b>	<b>State and Local Income Tax Refunds</b> 200814022	<b>6050E.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 200802012 200825045	<b>6050P.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 200825043	<b>6205.00-00</b>
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 200803016	<b>6324.00-00</b>
<b>Section 6331</b>	<b>Levy and Distraint</b> 200819001	<b>6331.00-00</b>
	• Levy Procedure 200815001	6331.18-00
<b>Section 6404</b>	<b>Abatements</b>	<b>6404.00-00</b>
	• 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
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 200808017 200808018 200809031	<b>6427.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 200819016	<b>6511.00-00</b>



	• Amended or Supplemental Claims 200819016	6511.05-00
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	• Suits by Taxpayer	6532.02-00
	• <i>Reconsideration by Secretary</i> 200828028	6532.02-06
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 200819017	<b>6601.00-00</b>
	• Statute of Limitations on Collection of Interest 200814024	6601.12-00
<b>Section 7121</b>	<b>Closing Agreements</b>	<b>7121.00-00</b>
	• Validity 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> 200822026	7436.01-03
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 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 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 200827021 200827027 200828021 200828022 200829004 200829012 200829013 200829024 200829025 200829026 200829027 200830004 200830006 200830010 200830012 200830013 200830014 200830015 200830016 200830017 200830020 200831004 200831005 200831009 200831010	
	• 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
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i> 200828019	7701.25-01
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200805022 200814005	<b>7702.00-00</b>
	• Correction of Errors 200819003	7702.20-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	• Meaning of 200803004	7704.01-00
	• Qualifying Income 200821021 200827014 200827022	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 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 200827025 200827031 200827032 200828003 200828019 200828020 200828021 200828022 200829003 200829024 200830006 200830010 200830013 200830014 200830015 200830016 200830020 200830021 200830023 200831005 200831007 200831008 200831009 200831013 200831017 200831018 200831021 200832014 200832031 <b>200833005 200833013</b>	
	• 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 200829010 200832004	9100.06-00
	• Section 442; Accounting Periods 200807012 200807012 200812021 200817027 200822023 200829009 200830007 200832002	9100.09-00
	• Section 446	9100.10-00

	• <i>Accounting Methods</i>	9100.10-01
	200810011 200812011 200817030	
	• Section 472; LIFO Election	9100.11-00
	200812010 200817033	
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
	200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002 200827020 200827031 200832014	
	• Section 1502; Election to File Consolidated Return	9100.20-00
	200805018 200819002	
	• 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 200831007 200831008 200831012 200832005 200832006	
	• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
	200827003	
	• 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 200827021 200827024 200827027 200828021 200828022 200828024 200829004 200829025 200829026 200829027 200830004 200830010 200830012 200830019 200831004 200831005 200831009 200831010 200831024	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	200817037	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200810013	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• 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 200830001	