

Publication 1078  
Issue: 03/20/2009

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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

Department of the Treasury  
**Internal Revenue Service**

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 200810010	1.11-00
<b>Section 38</b>	<b>General Business Credit</b> 200845052	<b>38.00-00</b>
<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 200838013 200842016	<b>42.00-00</b>
	• Recapture of Credit 200837032	42.10-00
<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b> 200906048	<b>43.00-00</b>
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b> 200805007 200837028 200845008	<b>45.00-00</b>
<b>Section 45B</b>	<b>FICA Tax Credit on Employee Tips</b> 200845052	<b>45B.00-00</b>
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 200820011	<b>48.00-00</b>
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b> 200845014	<b>50.00-00</b>
<b>Section 51</b>	<b>(Was Formerly Section 44B) Targeted Jobs Credit</b> 200849001	<b>51.00-00</b>
<b>Section 59</b>	<b>Other Definitions and Special Rules</b> 200816006 200826020 200826020 200812005 200816006 200841033 200901010 200908014	<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 200834009 200834011 200835016 200835017 200841023 200843001 200845025 200848009 200849015 200851099 200852002 200901008 200901030 200906010 200906012 200908025 <b>200912002</b>	<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
	• Damages, Court Awards, Settlements 200903073	61.28-00
	• Assignments 200903073	61.30-00

	• <i>Anticipatory Assignment of Income</i> 200821024	61.30-03
	• Governmental Benefits and Subsidies 200910029 200810005	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 200814019 200814020 200814021 200842002	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 200840053 200840054 200850053 200850053	72.20-00
	• <i>Substantially Equal Payments</i> 200818018 200818018 200840053 200840054	72.20-04
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> 200828016	<b>83.00-00</b>
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 200820010 200832019 200839015	83.02-04
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 200805022	<b>101.00-00</b>
	• 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
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 200911003	<b>103.00-00</b>
	• State and Local 200911003	103.02-00
	• <i>Political Subdivisions</i> 200820012 200837004	103.02-01
	• <i>On Behalf Of</i> 200829008 200836005 200911003	103.02-02
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 200809011 200822002 200903073	<b>104.00-00</b>
	• Workmen's Compensation 200822002 200839032	104.02-00
	• Damages 200816014 200809001 200816014 200834009 200834011 200835016 200835017 <b>200912002</b>	104.03-00

<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 200819007 200841013 200846021 200851088	<b>105.00-00</b>
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 200802003 200805006 200815021 200815022 200819005 200819007 200830022 200837002 200841013 200846011 200851097	<b>106.00-00</b>
<b>Section 107</b>	<b>Rental Value of Parsonage (Excluded v. Not Excluded)</b> 200803008	<b>107.00-00</b>
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 200818006 200818006	<b>108.00-00</b>
	• Exclusion From Gross Income 200804016	108.01-00
	• General Rules for Discharges of Indebtedness 200804016 200844015	108.04-00
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b> 200811017 200814019 200814020 200814021 200842002	<b>111.00-00</b>
	• Tax Refunds 200814022	111.06-00
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200802003 200807001 200807001 200808025 200909019 200811010 200814014 200815021 200815022 200817014 200819005 200822019 200823020 200828026 200830022 200836005 200837004 200839005 200839006 200839009 200841013 200841018 200841019 200852017 200908011 200908013	<b>115.00-00</b>
	• Separate Entity v. Integral Part 200827004	115.02-00
	• Essential Governmental Function 200837004	115.03-00
<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 200901018	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 200841022	<b>121.00-00</b>
<b>Section 132</b>	<b>Certain Fringe Benefits</b>	<b>132.00-00</b>
	• No Additional Cost Service 200908032	132.01-00
<b>Section 134</b>	<b>Certain Military Benefits</b> 200910058	<b>134.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 200813016 200827023 200837016	<b>141.00-00</b>
	• Private Business Tests 200829008 200850003 200850003	141.01-00

	• <i>Business Use Test</i> 200813016	141.01-01
	• <i>Output Facilities</i> 200850003 200850003	141.01-04
	• 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 200846018	<b>148.00-00</b>
	• Higher Yielding Investment 200805019 200828023 200837016	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 200842006 200849012 200901033 200911002 <b>200912012</b>	<b>162.00-00</b>
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 200907006	162.04-03
	• <i>Legal Expenses</i> 200911002	162.04-04
	• Certain Business Expenses	162.05-00
	• <i>Compromise Settlement of Claims</i> 200911002	162.05-03
	• <i>Interest</i> 200801039	162.05-11
	• Compensation	162.07-00
	• <i>Deductible by Whom</i> 200841028	162.07-29
	• Million Dollar Cap - Executive Employee Compensation	162.36-00

	• <i>General Rules</i> 200837024	162.36-01
	• <i>Covered Employees</i> 200836010 200850012 200850012	162.36-02
	• <i>Performance-Based Compensation</i> 200804004 200835027	162.36-04
<b>Section 163</b>	<b>Interest</b> 200821032 200910006 200910037	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200817024	163.03-02
	• Personal Interest in General 200836027	163.05-00
	• Qualified Residence Interest	163.06-00
	• <i>Acquisition Indebtedness</i> 200911007	163.06-01
<b>Section 164</b>	<b>Taxes</b> 200814002 200814022 200842002	<b>164.00-00</b>
<b>Section 165</b>	<b>Deductions For Losses</b> 200910029 200811016 200834016 200849014	<b>165.00-00</b>
	• Basis 200902011 200902011	165.01-00
	• Worthless Securities 200851050	165.06-00
	• Disaster Losses 200902011 200902011	165.07-00
	• <i>Elections</i> 200907019	165.07-01
	• Wagering Losses <b>200912012</b>	165.08-00
<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>
	• Reasonable Allowance	167.03-00
	• <i>Useful Life</i> 200836001	167.03-01
	• Ownership of Depreciable Interest	167.15-00
	• <i>Equitable Ownership and Financing Arrangements</i> 200821032	167.15-03
	• Life Tenants and Beneficiaries of Trusts and Estates 200852013	167.17-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200802025 200802026 200811004 200815004 200815005 200815006 200815007 200824001 200833014	167.22-01

<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200826011 200826011 200841003 200846014 200846015	<b>168.00-00</b>
	• Classification of Property 200814025 200835032	168.20-00
	• Treatment of Certain Transferees 200848055	168.28-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 200907015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 200802024 200808028 200817018 200834013 200836014	<b>170.00-00</b>
	• Value of Contribution 200847014	170.02-00
	• Percentage Limitations 200845007	170.07-00
	• <i>Churches</i> <b>200912039</b>	170.07-01
	• <i>Educational Organizations</i> <b>200912039</b>	170.07-02
	• <i>Medical Organizations and Hospitals</i> 200902013 200902013	170.07-03
	• <i>Governmental Units</i> 200909019 200836005	170.07-05
	• Percentage Limitations - Corporations 200850027 200850027	170.08-00
	• 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 200836025	172.01-00
	• <i>10-Year Carryover</i> 200804016 200836025	172.01-05
	• Product Liability Losses 200836025	172.06-00
	• Deferred Statutory or Tort Liability Losses 200835031	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 200908014	<b>174.00-00</b>
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 200840036	<b>197.00-00</b>
<b>Section 212</b>	<b>Expenses for Production of Income</b> 200842006	<b>212.00-00</b>
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 200827030 200843029	<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 200851018	<b>263.00-00</b>
	• Allocation Between Capital Expenditure and Expense 200811021	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 200821025 200851017	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
	• <i>Costs Not Capitalized</i> 200843031	263A.03-04
	• Allocation Methods 200811021 200829002	263A.04-00
	• <i>Simplified Production Method</i> 200829002	263A.04-05
	• Transition Rules	263A.06-00
	• <i>Rules for Changing a Method of Accounting</i> 200843031	263A.06-05
	• Change in Method of Accounting under Section 263A 200811021 200843031	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 280F</b>	<b>Limitation on Investment Tax Credit and Depreciation for Luxury Automobiles Limitation Where Certain Property Used for Personal Purposes</b>	<b>280F.00-00</b>
	• Leased Property	280F.04-00
	• <i>Regularly Engaged in the Business of Leasing</i> 200841037	280F.04-03
<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> 200909029 200817031 200832009 200835029 200850022 200850022 200852007 200852020 200906040	<b>301.00-00</b>
	• Dividend in Property 200808027 200906040	301.01-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 200810015	<b>302.00-00</b>
	• Not Essentially Equivalent to a Dividend <b>200912006</b>	302.01-00
<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> 200852007 200906040	<b>305.00-00</b>
	• Stock Dividends 200852007 200906040	305.01-00
	• Distributions in Lieu of Money 200817031 200832009 200850022 200850022 200852007 200852020	305.03-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 200910030	<b>311.00-00</b>
<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> 200806006 200812006 200817012	<b>331.00-00</b>
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200807011 200807011 200812017 200818005 200818005 200830003 200835013 200835014 200843024 200850015 200850015 200851014 200908016	<b>332.00-00</b>
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	• General Rule 200817012	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Disqualified Property</i> 200908001	336.03-02
<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> 200817014 200843024	<b>337.00-00</b>
	• Sale or Exchange 200835008	337.03-00
	• Loss Disallowance 200819015 200835006	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 200809016 200815002 200905021 200905021	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 200818005 200818005	<b>338.00-00</b>

	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012 200829010 200832004 200906034	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 200840040 200842038 200843024 200845044 200850020 200850020 200908016 <b>200912008</b>	
	• Control v. No Control by Transferor 200813017 200820020	351.01-00
	• Series of Transactions 200805009 200813017	351.02-00
	• Constructive Exchange 200841029	351.11-00
<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 200834002 200840016 200843004 200843011 200845027 200850013 200850013 200850018 200850018 200852003 200901022 200906028 200907013	
	• Spin-Off 200802009 200802011 200802015 200803012 200805010 200805011 200807011 200807011 200808027 200816020 200821006 200910010 200910025 200809017 200812013 200813025 200813035 200814009 200815014 200815020 200816020 200823004 200823022 200830003 200830005 200831006 200831023 200832001 200834002 200839024 200840006 200840016 200841020 200842001 200845026 200850018 200850018 200850021 200850021 200851014 200901022 200903075 200905001 200905001 <b>200912008</b>	355.01-00
	• <i>Split-Off</i> 200801008 200805010 200808006 200826030 200826030 200909028 200909030 200810001 200810018 200810024 200812003 200812004 200823019 200831023 200837027 200841021 200843021 200843025 200845027 200846004 200847003 200850013 200850013 200850016 200850016 200850020 200850020 200852025 200901014 200901022 200905018 200905018 200906028 200906032 200907001 200907013 200907023	355.01-01
	• <i>Split-Up</i> 200825036 200842003 200850014 200850014	355.01-02
	• Active Business 200830005 200842001 200905018 200905018	355.03-00
	• <i>Five-Year Requirement</i> 200821018	355.03-01
	• Control 200910025	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 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 200840040	<b>357.00-00</b>

	• Liabilities in Excess of Basis 200840040	357.02-00
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Assumption of Liabilities 200841029	358.03-00
<b>Section 362</b>	<b>Basis to Corporations</b> 200808021	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 200845044	362.01-00
<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 200845044	367.01-00
	• Exception Under section 367(a) for Transfers of Property Other Than Stock For Use in the Active Conduct of a Trade or Business 200845044	367.02-00
	• 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
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 200907024	367.30-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200804010 200910026 200910027 200812003 200812004 200812017 200825036 200835020 200839017 200840016 200845027 200850013 200850013 200852003 200852019 200907013	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200804010 200805010 200910028 200812017 200813030 200819018 200832001 200835013 200835014 200852019 200911004 <b>200912008</b>	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200842029	368.01-01
	• Stock for Stock (Type "B") 200905001 200905001	368.02-00
	• Stock for Property (Type "C") 200910026 200910027 200819004	368.03-00
	• Assets for Control of Transferee (Type "D") 200801008 200802011 200802015 200803012 200805010 200808006 200816020 200826030 200826030 200909028 200910010 200809017 200810001 200810018 200810024 200812003 200812004 200812017 200813025 200813035 200814009 200815014 200816020 200818021 200818021 200822022 200823004 200823019 200823022 200831006 200832001 200839024 200840006 200840016 200842003 200843004 200843011 200843021 200843025 200845026 200845027 200846004 200847003 200850013 200850013 200850014 200850014 200850021 200850021 200851014 200852025 200901014 200901022 200903075 200906028 200906032 200906033 200907001 200907013 200907023 <b>200912008</b>	368.04-00
	• Recapitalization (Type "E") 200802011	368.05-00

	• Change in Identity, etc. (Type "F") 200802011 200802015 200803005 200803012 200825031 200835002 200835013 200835014 200835020 200839017	368.06-00
	• Business Purpose Rule 200842029	368.07-00
	• Continuity of Interest Rule 200910026 200910027	368.08-00
	• <i>Business Enterprise Continuity</i> 200910026 200910027 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>
	• Earnings and Profits 200911010	381.02-00
	• 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> 200806008 200816024 200909030 200814004 200816024 200822013 200837027 200841021 200850016 200850016 200901001 200901003 200902007 200902007	<b>382.00-00</b>
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 200832006 200837017 200837018 200837019 200837020 200837021	382.02-05
	• Ownership Change 200810008	382.07-00
	• Definitions and Special Rules	382.11-00
	• <i>5-Percent Shareholder</i> 200822013 200902007 200902007	382.11-09
	• Operating Rules	382.12-00
	• <i>Constructive Ownership of Stock</i> 200810008	382.12-03
	• <i>Fluctuation in Value</i> 200901001 200901003	382.12-06
	• <i>Title 11 or Similar Case</i> 200818020 200818020	382.12-08
	• <i>Controlled Groups</i> 200807008 200807008 200807009 200807009 200816024 200816024 200831012 200832005 200846017 200904002 200904003 200904004 200904005 200904006	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Hybrid Instruments 200849012	385.04-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 200820009 200851045 200851076 200903106	<b>401.00-00</b>
	• Required Distributions 200820009 200850058 200850058	401.06-00

	• <i>Employee Dies Before Entire Interest Distributed</i> 200850058 200850058	401.06-02
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200806013 200910069 200820009 200850051 200850051 200850056 200850056 200907046 <b>200912041</b>	<b>402.00-00</b>
	• Unrealized Appreciation of Employer's Securities 200828035 200828036	402.07-00
	• Rollover Contributions 200909074 200904030	402.08-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 200820009 200851044	<b>403.00-00</b>
	• Non-Forfeitable Rights 200822028	403.03-00
	• Rollover Amounts 200850051 200850051	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	• Deferred Compensation 200846021	404.10-00
	• Year of Deduction 200905016 200905016	404.11-00
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	• Rollover Contributions 200802035 200804024 200804025 200804027 200806012 200806020 200808044 200909069 200909075 200909076 200909077 200910068 200814029 200820009 200828030 200828031 200828032 200828033 200828034 200832025 200832026 200832037 200834021 200840046 200840056 200846024 200850053 200850053 200850054 200850054 200850055 200850055 200850057 200850057 200850058 200850058 200851043 200852031 200852032 200852033 200852034 200901035 200903104 200904027 200904028 200904029 200904031 200904032 200904034 200907037 200907038 200907042 200907043 200907047 200907048 200907049 200911046 200911047 200911048 <b>200912040 200912042</b>	408.03-00
<b>Section 408A</b>	<b>Roth IRA</b> 200840055	<b>408A.00-00</b>
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b> 200804023	<b>409.00-00</b>
<b>Section 411</b>	<b>Minimum Vesting Standards</b> 200851076	<b>411.00-00</b>
<b>Section 412</b>	<b>Minimum Funding Standards</b> 200840052	<b>412.00-00</b>
	• Minimum Funding Waiver 200826037 200826037 200810032 200822042 200851041 200851042	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	• Church Plan 200816031	414.08-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 200904033 200904035 200904036	<b>415.00-00</b>

<b>Section 417</b>	<b>Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements</b> 200851057	<b>417.00-00</b>
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 200851098	<b>419.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	• Modification, Extension or Renewal of Options 200835019	424.01-00
<b>Section 441</b>	<b>Period For Computation of Taxable Income</b>	<b>441.00-00</b>
	• Definition of Taxable Year 200910030	441.01-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200815029 200851089 200906043	<b>446.00-00</b>
	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• <i>Cash</i> 200810011 200812011	446.03-01
	• Change of Methods (Permissible v. Not Permissible) 200843031	446.04-00
	• <i>Consent--Form, Time, etc., Requirements</i> 200843031 200851019	446.04-05
	• <i>Valuing Inventories (See Also 0446.19-00)</i> 200843031 200851019	446.04-12
	• <i>Change in Method of Accounting for Depreciation</i> 200836001 200848001	446.04-17
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200838012 200852026	446.14-00
	• Change of Methods; Inventory 200851019	446.19-00
<b>Section 447</b>	<b>Method of Accounting for Corporations Engaged in Farming</b>	<b>447.00-00</b>
	• Suspense Account For Family Corporation 200809029	447.06-00
<b>Section 448</b>	<b>Limitation on Use of Cash Method of Accounting</b>	<b>448.00-00</b>
	• Procedure for Change in Method of Accounting	448.07-00
	• <i>Changes to Overall Accrual Method</i> 200852026	448.07-01
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200903079	<b>451.00-00</b>
	• Prepaid and Advance Income 200815029 200901032	451.13-00
	• <i>Goods (1.451-5)</i> 200849015	451.13-04
	• Constructive Receipt 200836019	451.14-00
	• 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
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 200813032	<b>453.00-00</b>
	• Revocation of Elections 200813019 200813032 200814013	453.08-00
	• <i>Election After Revocation</i> 200814013 200835015	453.08-01
	• Like-Kind Exchanges 200813019	453.14-00
<b>Section 455</b>	<b>Prepaid Subscription Income</b> 200901025	<b>455.00-00</b>
	• Inclusion in Gross Income 200901025	455.01-00
	• Method of Allocation 200901025	455.03-00
	• Cessation of Taxpayer's Liability 200901025	455.04-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	• Eligible Deferred Compensation Plan Defined 200840034	457.05-00
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b>	<b>460.00-00</b>
	• Percentage of Completion Method	460.02-00
	• <i>Look-Back Method</i> 200903076 200903077 200903078	460.02-01
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 200804016 200821019 200846021 200851004	<b>461.00-00</b>
	• Accrual Method 200828011 200849015	461.01-00
	• <i>Amount Based on Estimates</i> 200834019	461.01-02
	• <i>Reserve for Estimated Expenses</i> 200826006 200826006	461.01-04
	• Incurred Liabilities 200826006 200826006 200834019	461.06-00
	• <i>Accrual Basis</i> 200836026 200851086	461.06-01
	• Interest	461.08-00
	• <i>Accrual Basis</i> 200801039	461.08-01

<b>Section 464</b>	<b>Limitations on Deductions in Case of Farming Syndicates</b>	<b>464.00-00</b>
	• Definitions	464.02-00
	• <i>Farming Syndicate</i> 200840042	464.02-01
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	200831014 200831015 200838017 200845040 200845041 200845042	
	• In General	468A.01-00
	200821005 200824002 200828004 200828005 200828006 200828008 200828009 200828010 200829014 200832007 200832008 200832010 200832013 200833006 200833007 200833008 200833009 200833010 200833011 200834001 200834003 200836016 200836017 200836018 200837012 200837013 200837014 200842021 200849011 200850002 200850002 200851006 200851007 200851010 200852009 200852010 200852011	
	• Ruling Amount	468A.04-00
	200820002 200834012 200837030 200837031 200838025 200839013 200846007 200846008	
	• <i>Initial Schedules</i> 200837023	468A.04-01
	• <i>Revised Schedules</i> 200909025 200824010 200828001 200829001 200830002 200836021 200836022 200841005 200842004 200846020 200848005 200849004 200849005 200849006 200850005 200850005 200850006 200850006 200850007 200850007 200850008 200850008 200850017 200850017 200851009 200852024 <b>200912007</b>	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>In General</i> 200835031	468A.05-01
	• <i>Self Dealing</i> 200829022	468A.05-07
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	200804016	
	• In General	468B.01-00
	200804016 200821019	
	• Definitions	468B.04-00
	• <i>Qualified Payment</i> 200804016	468B.04-01
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	200816005 200816005 200834020 200851001 200901009	
	• Disallowed Loss and Credit	469.01-00
	• <i>Personal Service Corp</i> 200834020	469.01-03
	• Passive Activity Defined	469.03-00
	200816005 200816005 200851001 200901009	
	• <i>Definition of Activity</i> 200816005 200816005 200834020 200851001 200901009	469.03-03
	• Material Participation Defined	469.08-00
	200911009	
<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
	• Inventory Price Index Method 200911008	472.09-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 200817036	475.02-01
	• <i>Securities Subsequently not Exempt</i> 200817036	475.02-05
	• Securities Traders 200830023	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 200910048	<b>481.00-00</b>
<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 200911037	<b>501.00-00</b>
	• Religious, Charitable, etc., Institutions and Community Chest 200806021 200810033 200814027 200814028 200818023 200818023 200818028 200818028 200828029 200846040 200850035 200850035 200908051 <b>200912039</b>	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200801040 200802034 200802037 200808032 200808033 200808035 200808036 200808037 200808038 200808040 200909065 200909066 200909067 200909068 200909070 200910062 200910063 200910064 200910065 200810008 200810025 200822029 200822030 200822031 200822032 200822033 200822034 200822035 200822036 200822037 200822038 200822039 200822043 200836036 200836037 200836039 200836040 200836042 200836044 200836045 200840047 200840048 200840049 200840051 200842044 200842045 200842047 200842048 200842050 200842051 200842053 200842054 200842055 200842056 200846023 200846025 200846026 200846027 200846029 200846030 200846031 200846032 200846035 200850038 200850038 200850039 200850039 200850041 200850041 200850042 200850042 200850043 200850043 200850044 200850044 200850047 200850047 200850050 200850050 200851025 200851027 200851028 200851030 200851031 200851032 200851034 200903081 200903083 200903084 200903085 200903087 200903088 200903090 200903091 200903092 200903095 200911043 200911045	501.03-01
	• <i>Foundations</i> 200808042 200808043 200832029 <b>200912038</b>	501.03-02
	• <i>Trusts</i> 200909063	501.03-03
	• <i>Corporations</i> 200832029 200832036 200846036 200901034 <b>200912038</b>	501.03-05

• <i>Civil Rights Groups</i> 200908050	501.03-07
• <i>Educational Organizations</i> 200832036	501.03-08
• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200810029 200851033 200851037	501.03-10
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200902013 200902013	501.03-11
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200846041	501.03-15
• <i>Religious Organizations</i> 200830028 200851040	501.03-20
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 200846041 200908049	501.03-22
• <i>Schools, Colleges, etc.</i> 200909064 200846039	501.03-23
• <i>Scientific Organizations</i> 200852036	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 200802036	501.03-25
• <i>Organizational and Operational Tests</i> 200802036 200832035 200832036 200846036 <b>200912039</b>	501.03-30
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 200909072 200911040 200911042	501.04-00
• <i>Local Associations of Employees</i> 200910067 200903086	501.04-01
• <i>Political Activities Organizations</i> 200836033 200903080	501.04-03
• <i>Labor Organizations</i>	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 200834022	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200911040 200911042	501.06-00
• <i>Performance of Particular Services for Members</i> 200808041	501.06-01
• <i>Social Clubs</i> 200846039	501.07-00
• <i>Profit v. Not for Profit</i> 200846033 200846034 200851029 200906057	501.07-01
• <i>Business with Nonmembers</i> 200850036 200850036	501.07-05
• <i>Payment of Benefits to Members</i> 200846039	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 200818022 200818022	501.08-00

	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200909061 200836041 200851098 200911037	501.09-00
	• <i>Permissible Benefits</i> 200836041	501.09-01
	• <i>Geographic Locale</i> 200836041	501.09-02
	• <i>Inurement</i> 200836041	501.09-03
	• <i>Membership</i> 200836041	501.09-04
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual Ditch or Irrigation Companies</i> 200842046	501.12-01
	• <i>Mutual or Cooperative Electric Companies</i> 200806014 200806017 200806018 200838008 200907040	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200808034 200909062 200910066 200810031 200822040 200830025 200836038 200836043 200842049 200842052 200850040 200850040 200851026 200851035 200903082 200903089 200903093 200903094 200911044	501.15-00
	• Organization of Past or Present Armed Forces Members 200850037 200850037	501.19-00
	• Control of Corporation 200830028 200904026	501.30-00
	• <i>Dealings With Controlling Interests</i> 200846036	501.30-02
	• Income Inures v. does Not Inure to Private Individual 200910060 200846036 200904026	501.32-00
	• Private v. Public Interest Served 200910060 200830027 200842057 200901034 200904026 200908051	501.33-00
	• "Exclusively" Test 200910061 200832036 200836031	501.35-00
	• Business Activities 200818023 200818023	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 200910060 200910061 200836031 200904026	501.36-01
	• Legislative and Political Propaganda Activities 200908050	501.38-00
	• <i>"Action" Organizations</i> 200908050	501.38-01
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	• Section 501 (c)(3) Organizations 200836031	502.01-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200806015 200806016 200808042 200808043 200814003 200827009 200830026 200832030 200832032 200832033 200833012 200834013 200902012 200902012 <b>200912036</b>	<b>507.00-00</b>

	• Termination Under Section 507(b)(1)(B) 200832029	507.04-00
	• Imposition of Tax 200816032 200816033	507.06-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 200901023	<b>508.00-00</b>
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200818024 200818024 200818027 200818027	509.02-01
	• <i>Supporting Organizations</i> 200851070	509.02-02
	• Continuation of Private Foundation Status 200846041	509.03-00
<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 200852037 200906053 200906054 200906055 200906056	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 200850048 200850048 200850049 200850049	512.01-00
	• Deductions 200911013	512.08-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200851058	512.09-03
<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	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 200832034	514.06-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b>	<b>521.00-00</b>
	• Farmers' v. Not a Farmers' Cooperative 200834022	521.01-00
<b>Section 543</b>	<b>Personal Holding Company Income</b>	<b>543.00-00</b>
	• Active Business Computer Software Royalties 200843013	543.03-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	• Preferential Dividends 200812016 200825010	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b>	<b>565.00-00</b>
	• General Rule	565.01-00

	• <i>Making and Filing Consents</i> 200841015 200852021	565.01-02
	• Limitations	565.02-00
	• <i>Preferential Dividends</i> 200842039	565.02-01
<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>	<b>642.00-00</b>
	• Charitable Deduction 200905027 200905027 200906008	642.03-00
	• <i>Pursuant to Governing Instrument</i> 200848020	642.03-02
	• Perpetual Care Funds 200827015	642.09-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200804015 200832020 200841023	<b>643.00-00</b>
	• Multiple Trusts 200806010 200815033	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200804015 200841023	<b>661.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 200834006	<b>663.00-00</b>
	• 65-Day Rule 200834006 200852030 200904020	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200811003 200827009 200833012 <b>200912005</b>	<b>664.00-00</b>
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200802024 200808028 200813006 200813023 200814003 200818002 200818002 200823015 200825017 200827011 200827012 200827013 200829015 200829016 200831002 200832017 200832021	664.03-02
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 200822008 200835029 200842007 200846001 200848006 200848015 200848016 200848017	<b>671.00-00</b>
	• Persons Treated as Grantors 200852016	671.02-00
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Related or Subordinate Party 200822008	672.02-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 200813006 200813023 200852016	<b>674.00-00</b>
	• Exception for Independent Trustees 200832017	674.05-00
<b>Section 675</b>	<b>Administrative Powers</b> 200852016	<b>675.00-00</b>

	• Borrowing Without Adequate Consideration 200840025	675.02-00
	• General Powers of Administration 200848006 200848015 200848016 200848017	675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 200826008 200826008 200852016	<b>677.00-00</b>
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b> 200840025 200901030	<b>678.00-00</b>
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 200845029 200850004 200850004	<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 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Distributive Share 200851103	702.01-00
	• <i>Deductions</i> 200909032	702.01-08
<b>Section 704</b>	<b>Partner's Distributive Share</b> 200909032	<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> 200825008	<b>707.00-00</b>
<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> 200825008	<b>731.00-00</b>
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 200826027 200826027 200817026 200837001 200901015 200901016 200903068 200906026	<b>754.00-00</b>
	• Timeliness of Election 200802001 200806001 200815008 200817026 200820001 200825002 200827020 200832014 200834018 200835007 200838006 200838019 200840005 200903069 200908018	754.02-00
<b>Section 807</b>	<b>Rules for Certain Reserves</b>	<b>807.00-00</b>
	• Items Taken Into Account 200908019	807.02-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 200811013 200811014 200840043	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200816029 200811009 200816031 200827006 200843026 200849013	<b>831.00-00</b>
	• Whether Company Qualifies as Insurance Company 200845043 200850011 200850011 200907006	831.03-00

<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 200842038	<b>832.00-00</b>
	• Interinsurers or Reciprocal Underwriters 200852018	832.15-00
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b> 200814005	<b>848.00-00</b>
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 200825010	<b>851.00-00</b>
	• Gross Income Requirement 200812016 200822010 200822012 200825010 200831019 200840039 200842014 200845013 200846019 <b>200912003</b>	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 200831017	<b>852.00-00</b>
	• Exempt Interest Dividends 200814021	852.04-00
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b> 200831017	<b>853.00-00</b>
	• Election 200840019	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b>	<b>854.00-00</b>
	• Capital Gain Dividend 200911032	854.01-00
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200819014 200822001 200831017 200835005	<b>855.00-00</b>
	• General Rule 200835001 200840019 200851016	855.01-00
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 200805002 200805017 200909011 200815026 200817025 200824006 200827032 200835004 200842020 200901007	<b>856.00-00</b>
	• Income Requirements 200808024 200823014	856.01-00
	• Investment Requirements 200801005 200813009 200831020	856.02-00
	• Rents From Real Property 200813005 200825034 200828025 200840028 200842010	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 200846013	<b>860D.00-00</b>

	• Election 200817028 200831013	860D.01-00
<b>Section 860E</b>	<b>Treatment of Income in Excess of Daily Accruals on Residual Interests</b>	<b>860E.00-00</b>
	• Excess Inclusions 200850027 200850027	860E.01-00
<b>Section 861</b>	<b>Income From Sources Within the U.S. 200912028</b>	<b>861.00-00</b>
<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
	• Treatment of Related Person Factoring Income 200849012	864.03-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments 200908019	871.04-00
<b>Section 884</b>	<b>Branch Tax</b> 200851107	<b>884.00-00</b>
	• Effectively Connected Earnings and Profits 200812013	884.04-00
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Competent Authority Proceedings 200848032	894.12-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 200831007 200831008 200836029 200848010 200852023 200903072	<b>897.00-00</b>
	• U.S. Real Property Holding Corporation 200838007 200840014	897.03-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200848010	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 200851023	897.06-00
	• <i>Foreign to Foreign Reorganization</i> 200903072	897.06-02
	• Sale of Interest In Partnership, Trust or Estate 200851023	897.08-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 200850023 200850023 200850024 200850024 200850025 200850025	<b>901.00-00</b>
	• Allowance of Credit	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200850023 200850023 200850024 200850024 200850025 200850025	901.01-04



<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 200848058 200848062	<b>911.00-00</b>
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b>  • Definition of U.S. shareholder 200849012	<b>951.00-00</b>  951.02-00
<b>Section 953</b>	<b>Insurance Income</b>  • Election by Foreign Insurance Company to be Treated as Domestic Corporation 200809013	<b>953.00-00</b>  953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>  • Foreign Personal Holding Company Income 200910023 200825009 200849012  • <i>Sale or Exchange of Property</i> 200825009  • <i>Nonfunctional Currency Transactions</i> 200910023	<b>954.00-00</b>  954.02-00  954.02-05  954.02-07
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 200832024  • U.S. Property Defined 200832024	<b>956.00-00</b>  956.03-00
<b>Section 957</b>	<b>Controlled Foreign Corporations; United States Persons</b>  • Percentage of Total Combined Voting Power Owned by U.S. Shareholders 200849012	<b>957.00-00</b>  957.01-00
<b>Section 985</b>	<b>Functional Currency</b> 200809012 200901026  • Functional Currency of a QBU 200821020  • Change in Functional Currency 200821020	<b>985.00-00</b>  985.01-00  985.03-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b>  • Hedging Transactions 200813026	<b>988.00-00</b>  988.05-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b> 200909002  • Election 200836011 200843003 200847004	<b>992.00-00</b>  992.02-00
<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 200833012 200840035 200841023 200842026 200842028 200843001 200848009 200901008 200901030  • Amount Realized  • <i>Property Differing Materially</i> 200806010 200812002 200815033 200832020 200904001 200904014 200904015 200904016	<b>1001.00-00</b>  1001.02-00  1001.02-07
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200804015 200812002 200814003 200823015 200832021 200841023	<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 Property 200842019 200901004 200901020 200911006 <b>200912004</b>	1031.02-00
	• Like Kind Real Estate 200805012 200842019	1031.03-00
	• Deferred Exchanges 200803003 200803014 200909008 200810016 200810017 200836024 200908005	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 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	• Property Similar or Related in Service or Use 200907007	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200801001 200851060	<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 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 200906009	<b>1045.00-00</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 200839033	<b>1221.00-00</b>
	• Accounts or Notes Receivable 200839033	1221.05-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200851082	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200851054 200901008	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200812002 200823015 200841023	<b>1223.00-00</b>
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b>	<b>1231.00-00</b>

	• Real Estate Used in Trade or Business	1231.02-00
	• <i>Rental of Real Property</i>	1231.02-03
	200846012 200850009 200850009 200850010 200850010	
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b>	<b>1234A.00-00</b>
	200823012 200851052	
	• Right or Obligation With Respect to Personal Property	1234A.01-00
	200851051	
<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b>	<b>1245.00-00</b>
	200817014	
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	200817014	
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	200831017	
<b>Section 1293</b>	<b>Current Taxation of Income From Qualified Electing Funds</b>	<b>1293.00-00</b>
	• Previously Taxed Amounts	1293.04-00
	200838003	
	• <i>Prevention of Double Inclusion (See Also 1248.00-00 (prop. 1248(d)(7))</i>	1293.04-02
	200838003	
	• Basis Adjustments	1293.05-00
	200838003	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	200838003	
	• Who Can Make Election	1295.01-00
	200838003	
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i>	1295.02-02
	200821007 200909031 200814001 200815030 200815031 200815032 200827017	
	200836003 200841001 200908020	
	• Election Requirements	1295.03-00
	200838003	
	• <i>PFIC Annual Information Statement</i>	1295.03-02
	200838003	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	200831017 200840019	
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i>	1296.02-02
	200813036	
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	200813036 200838003	
	• Exception For Corporations Changing Businesses	1297.04-00
	200813036	
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination	1313.01-00
	200851048 200851053	

<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>	<b>1341.00-00</b>
	200805021 200808030 200901029	
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	200910022 200910040 200827002 200839017 200845027 200906029	
	• <b>Small Business Corporation v. Not a Small Business Corporation</b>	<b>1361.01-00</b>
	200820032 200827008 200835002	
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	<b>1361.01-02</b>
	200816002 200816003 200816004 200816002 200816003 200816004	
	• <i>Non-Resident Alien as Shareholder</i>	<b>1361.01-03</b>
	200839023	
	• <i>More than One Class of Stock</i>	<b>1361.01-04</b>
	200802002 200807004 200807004 200910008 200910009 200820021 200824017 200839017 200842033 200849003	
	• <b>Certain Trusts Permitted as Shareholders</b>	<b>1361.03-00</b>
	200802028 200910008 200910009 200817012 200827002 200840025	
	• <i>Grantor Trusts</i>	<b>1361.03-01</b>
	200802011	
	• <i>Qualified Subchapter S Trusts</i>	<b>1361.03-02</b>
	200820014 200839014 200840029 200845015 200906037	
	• <i>Electing Small Business Trusts</i>	<b>1361.03-03</b>
	200816012 200816012 200822009 200845036 200851011 200906035 200908008 <b>200912005</b>	
	• <b>Qualified Subchapter S Subsidiary</b>	<b>1361.05-00</b>
	200804006 200909018 200910012 200910013 200910015 200910016 200809019 200811008 200815012 200827010 200833005 200835003 200837008 200837009 200837026 200845016 200845017	
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	200802004 200804018 200806005 200816022 200910040 200813008 200815010 200815017 200815025 200816022 200817034 200825003 200825018 200827002 200828012 200829005 200840009 200841030 200851015 200901002 200905014 200905014	
	• <b>Eligible v. Ineligible</b>	<b>1362.01-00</b>
	200802002 200816022 200813008 200815010 200815025 200816022 200825003 200838001 200839004 200839016 200840009 200907021	
	• <i>Shareholder Consent</i>	<b>1362.01-01</b>
	200823023 200908008	
	• <i>Election After Termination</i>	<b>1362.01-02</b>
	200817002 200851003	

<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03
<p>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 200909007 200909009 200909021  200909026 200910014 200910020 200910021 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 200833004  200834004 200835024 200836007 200836013 200836015 200837007 200837011  200837022 200837025 200838002 200838009 200838010 200839003 200839004  200839007 200839010 200839011 200839016 200839018 200840012 200840017  200840021 200840022 200841006 200841012 200841024 200841026 200842005  200842015 200842024 200842030 200842031 200842033 200843009 200843028  200844007 200845001 200845018 200845019 200845031 200845032 200845033  200845034 200846006 200846010 200847002 200847005 200847009 200847010  200848012 200849002 200849007 200849010 200851015 200851022 200903062  200903065 200903066 200903071 200903074 200904018 200905013 200905013  200905019 200905019 200905023 200905023 200905024 200905024 200906003  200906005 200906013 200906016 200906020 200906021 200906022 200906025  200906038 200906039 200907016 200907017 200907021 200908007 200908010  200908022</p>	
<ul style="list-style-type: none"> <li>• <i>Termination of Election</i></li> </ul>	1362.02-00
<p>200804018 200910008 200910009 200815017 200839012 200840040 200901011  200902002 200902002 200902003 200902003 200902004 200902004 200902005  200902005 200902006 200902006 200906015</p>	
<ul style="list-style-type: none"> <li>• <i>Revocation</i></li> </ul>	1362.02-01
<p>200848050</p>	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
<p>200816002 200816003 200816004 200816002 200816003 200816004</p>	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
<p>200801037 200804008 200808004 200808016 200826023 200826023 200815017  200815019 200817023 200825023 200825024 200825033 200830008 200830011  200833003 200839012 200840040 200841004 200845002 200845006 200905011  200905011 200905012 200905012 200906019</p>	

	• Inadvertent Terminations	1362.04-00
	200801004 200802002 200802004 200802008 200802027 200803001 200804009 200804018 200805004 200806005 200807002 200807002 200808004 200816015 200821004 200826003 200826003 200826007 200826007 200909003 200909017 200909024 200909027 200909033 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 200833001 200833002 200834007 200836009 200838004 200838016 200839002 200839008 200840003 200840004 200840009 200840011 200840026 200840027 200840029 200841007 200841011 200841030 200841031 200842022 200842023 200842033 200842034 200842035 200842036 200842037 200843002 200843006 200843007 200843008 200843027 200843030 200845003 200845015 200845036 200845037 200847009 200847011 200847012 200847013 200850001 200850001 200851008 200851011 200852015 200901002 200901012 200901024 200902001 200902001 200903062 200903066 200903067 200905014 200905014 200905019 200905019 200906019 200906027 200906030 200906037 200907012 200908007 200908008 200908009 <b>200912001</b>	
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	• Recapture of LIFO Benefits 200802011	1363.04-00
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 200909032	<b>1366.00-00</b>
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b> 200802011 200821022 200909001 200910030 200906032	<b>1374.00-00</b>
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 200906019	<b>1375.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	• Certain Other Cooperatives 200826004 200826004 200829028 200907014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 200909016 200909020 200838011 200843015 200843016 200843023 200852022	<b>1382.00-00</b>
	• Deductions 200806011	1382.03-00
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200838008 200842011	<b>1388.00-00</b>
<b>Section 1394</b>	<b>Tax-Exempt Enterprise Zone Facility Bonds</b> 200852006	<b>1394.00-00</b>
<b>Section 1402</b>	<b>Definitions</b>	<b>1402.00-00</b>
	• Trade or Business (Reference to Section 162) 200851047	1402.03-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200851100	1402.05-00
<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> 200836029 200848010	<b>1445.00-00</b>
	• Duty to Withhold 200836029	1445.01-00
	• Exceptions to Duty to Withhold 200848010 200903072	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 200840014 200852023	1445.02-08
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200836029 200840014	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i> 200903072	1445.07-02
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 200848035 200848037 200848048	<b>1501.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> <b>200912024 200912032</b>	<b>1502.00-00</b>
	• Liability for Tax 200843012	1502.06-00
	• Intercompany Transactions 200826004 200826004 200829028 200835012 200850015 200850015 200851018 200906006	1502.13-00
	• <i>Stock of Members</i> 200835012	1502.13-01
	• <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 200842027 200845039 200850026 200850026 200901031 200908012	1502.21-00
	• Investment Adjustment 200810015	1502.32-00
	• Life and Non-Life 200905020 200905020 200906006	1502.50-00
	• Filing Requirements 200805015 200805018 200806007 200826034 200826034 200909010 200819002 200831011 200840020 200903070 200907020	1502.75-00
	• <i>When Group Remains in Existence</i> 200829007	1502.75-10
	• <i>Common Parent No Longer in Existence</i> 200909010	1502.75-11

	• Taxable Year of Members of Group 200909010	1502.76-00
	• <i>Income Allocation</i> 200910056	1502.76-01
	• Common Parent Agent for Subsidiaries 200851046	1502.77-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 200810023 200814018 200822027 200842025	1503.04-00
	• <i>Dual Resident Corporation</i> 200801002 200805014 200816026 200816026 200848019	1503.04-04
	• <i>Recapture</i> 200810023 200822027	1503.04-07
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200810023 200814009 200822027 200836012 200905020 200905020	
	• Includible Corporation v. Not an Includible Corporation 200905020 200905020	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200810023 200822027 200835020	1504.02-01
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	200817009	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200821003 200841032	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	200804014	
	• Qualified Real Property	2032A.02-00
	• <i>Material Participation Test</i> 200911009	2032A.02-04
	• Decedents Who are Retired or Disabled 200911009	2032A.03-00
	• Special Rule for Surviving Spouses 200911009	2032A.04-00
	• Recapture	2032A.05-00
	• <i>Qualified Conservation Contribution</i> 200840018	2032A.05-09
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	200832020 200842007 200846001	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	200804013	
	• 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>	<b>2038.00-00</b>
	200804013	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	200804013 200804015 200910003	



	• Pre-1942 Powers 200812022 200825037 200832015	2041.01-00
	• Post-1942 Powers 200847015 200901030 200907025	2041.02-00
	• General Power v. Not a General Power 200832015 200852014	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> 200910002 200822003 200825011 200848002 200851013	<b>2042.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200802010 200825014 200834013 200905015 200905015	<b>2055.00-00</b>
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200901023	2055.02-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 200818003 200818003 200832003 200840008 200840030	2055.12-10
	• Works of Art and Their Copyrights 200905015 200905015	2055.13-00
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 200910019 200813006 200839019 200840023 200842018	<b>2056.00-00</b>
	• Qualified Terminable Interest Property 200832011 200839019	2056.07-00
	• <i>Effective Election</i> 200825032	2056.07-01
	• Special Rule for Charitable Remainder Trusts 200832017	2056.08-00
	• Effect of Disclaimers 200846003	2056.12-00
	• Passed From Decedent v. Not Passed From Decedent 200846003	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 200910019 200842018	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i> 200910019 200842018	2056.19-01
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 200821030	<b>2056A.00-00</b>
<b>Section 2103</b>	<b>Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens</b>	<b>2103.00-00</b>
	• Property Situated in United States 200842013	2103.01-00
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b> 200848014	<b>2209.00-00</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 200840038 200841035 200845028 200848014 200901013 200901030	<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> 200910002 200822003 200838026 200848002 200851013	<b>2511.00-00</b>
	• Gifts Indirectly Made 200902008 200902008 200902009 200902009 200902010 200902010	2511.04-00
	• Gift of Remainder 200838026	2511.11-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 200842007 200846001	<b>2512.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200804015 200852014	<b>2514.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 200802010 200820003 200820004 200820005 200820006 200825037 200839030 200840023 200840030 200901013	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200846003	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 200844010	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200808028 200834013	<b>2522.00-00</b>
	• Charitable Gifts 200847014	2522.01-00
	• 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 200840032 200840033 200842017 200845028 200852014 200901013 200908003	<b>2601.00-00</b>
	• Effective Dates 200821013	2601.01-00

	• 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 200910003 200809023 200809024 200809025 200809026 200809027 200810019 200810020 200810021 200810022 200812018 200812019 200812020 200815033 200829017 200829018 200829019 200829020 200829021 200834014	
	• <i>Allocation Fraction</i>	2601.03-07
	200848009	
	• Transitional Rules	2601.04-00
	200812022	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200804015 200812002 200825006 200825007 200841023 200901030 200902008 200902008 200902009 200902009 200902010 200902010	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	200804015 200825006 200825007 200839025 200839026 200839027 200840024 200841023 200841027 200841035 200902008 200902008 200902009 200902009 200902010 200902010	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	• Direct Skip Defined	2612.03-00
	200814016	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	200814016	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	200816007 200813001 200814006 200815011 200816007 200825032 200831021 200835021 200838022 200839020 200839021 200839022 200852012 200906017 200906023	
	• Time and Manner of Allocation	2632.01-00
	200805005 200910004 200816023 200818011 200818011 200838005 200838024 200839031	
	• Allocation of Unused GST Exemption	2632.03-00
	200910004 200908002	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	200801010 200802029 200816001 200813004 200816001 200817011 200820003 200820004 200820005 200820006 200822004 200825016 200832020 200838021 200839028 200842008 200846002 200851020 200851021 200905002 200905002 200905003 200905003 200908002	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	200805008 200838023	
	• Transferor Defined	2652.01-00
	200820003 200820004 200820005 200820006	
	• <i>Special Election for QTIP</i>	2652.01-02
	200816007 200816010 200813004 200816007 200816010 200820003 200820004 200820005 200820006 200822004 200825016 200825032 200831018 200833013 200835022 200908002	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	• Separate Shares	2654.03-00
	200802029 200813004 200822004 200908002	

<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b> 200839029	<b>2701.00-00</b>
	• Elections 200839029	2701.08-00
<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 200840038 200848003 200848007 200848008 200901019 200904022 200904023	2702.02-02
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	• Exceptions 200852029	2703.02-00
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 200911014	<b>3101.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 200909045 200848051 200851105 200851109 200852001	<b>3121.00-00</b>
	• Wages 200906010 200906012	3121.01-00
	• <i>Tips and Gratuities</i> 200845052	3121.01-05
	• <i>Director or Officer</i> 200911035	3121.01-08
	• <i>Domestic Service</i> 200910045	3121.01-10
	• <i>Payment Under Employers' Plans for Retirement, Disability, Death, etc.</i> 200848054	3121.01-12
	• Employees 200848041 <b>200912011</b>	3121.04-00
	• <i>Common Law Tests</i> 200813033 200835025 200908043 200908046 200911034	3121.04-01
	• Agricultural Labor 200851059	3121.06-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	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 200844012 200844013 200844014 200813037 200813038 200813039 200813040 200814023 200822024 200822025 200825038 200825039 200825040 200825041 200825042 200828027 200830024 200832023 200833015 200833016 200833017 200836028 200841036 200842040 200842041 200845045 200845046 200845047 200845048 200845049 200845050 200845051 200848021 200850019 200850019 200850028 200850028 200850029 200850029 200850030 200850030 200850031 200850031 200850032 200850032 200850033 200850033 200906004	3231.01-00

<b>Section 3301</b>	<b>Rate of Tax</b> 200812001 200911014	<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> 200852001	<b>3306.00-00</b>
	• Wages 200906010 200906012	3306.02-00
	• Employment 200909019 200827007	3306.03-00
	• Employees 200813033 200835025	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 200848056	3401.01-00
	• Remuneration Not Subject to Withholding 200906010 200906012	3401.02-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i> 200813033 200835025	3401.04-02
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 200851078 200911014	<b>3402.00-00</b>
	• Extension of Withholding to Certain Gambling Winnings 200911012	3402.13-00
	• Withholding on Payments of Indian Casino Profits 200845025	3402.20-00
<b>Section 3406</b>	<b>Backup Withholding</b> 200816027 200816027 200819013	<b>3406.00-00</b>
	• Reportable Payment 200906051	3406.02-00
<b>Section 3504</b>	<b>Acts to be Performed by Agents</b> 200840045	<b>3504.00-00</b>
<b>Section 3509</b>	<b>Determination of Employer's Liability for Certain Employment Taxes</b> 200825043	<b>3509.00-00</b>
	• Intentional Disregard 200909056	3509.02-00
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b> 200808017	<b>4041.00-00</b>
	• Highway Use	4041.01-00

	• <i>Special Motor Fuels</i> 200910018	4041.01-02
	• 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 4081</b>	<b>Gasoline and Diesel Fuels</b> 200906045	<b>4081.00-00</b>
<b>Section 4082</b>	<b>Definitions(Amended, Pub. L. 103-66, Sec. 13242(a))(Before 1994)</b> 200909040	<b>4082.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 200909040	<b>4101.00-00</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 200835018	<b>4261.00-00</b>
<b>Section 4371</b>	<b>Foreign Insurers Policies Tax (Taxable v. Not Taxable)</b>  • Reinsurance 200844011	<b>4371.00-00</b>  4371.03-00
<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 200833012 200834013 200850046 200850046 200902012 200902012  • Definition of Self-Dealing 200816032 200816033 200816032 200816033 200846037 <b>200912036</b>	<b>4941.00-00</b>     4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200806015 200806016  • Definitions of Principal Terms  • <i>Qualifying Distribution</i> 200836032	<b>4942.00-00</b>   4942.03-00  4942.03-05
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 200822041 200851070  • Other Definitions and Rules  • <i>Taxable Period</i> 200846038	<b>4943.00-00</b>   4943.04-00  4943.04-01
<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 200852038 200902012 200902012  • Definition of Taxable Expenditure	<b>4945.00-00</b>  4945.04-00

	• <i>Grants to Individuals</i>	4945.04-04
	200909071 200910059 200842043 200850034 200850034 200850045 200850045 200851038 200851039 200852035 200902014 200902014 200903096 200903097 200903098 200903099 200903100 200903101 200903102 200906058 200907039 200907041 200907044 200907045 200908047 200908048 200911036 200911038 200911039 200911041 <b>200912033 200912034 200912035 200912037</b>	
	• <i>Grants to Organizations</i>	4945.04-05
	200832029	
	• <i>Expenditure Responsibility</i>	4945.04-06
	200832029	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	200901023 200902012 200902012	
	• Split-Interest Trusts	4947.02-00
	200816032 200816033 200816032 200816033	
<b>Section 4948</b>	<b>Special Tax Rules for Certain Foreign Organizations</b>	<b>4948.00-00</b>
	200846041 200901023	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	200819017	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	200851069	
	• Additional Tax	4971.02-00
	200903103	
<b>Section 4973</b>	<b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b>	<b>4973.00-00</b>
	200820009	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	• Prohibited Transaction	4975.03-00
	200910041	
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b>	<b>4980.00-00</b>
	200836034 200836035 200851045	
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b>	<b>6011.00-00</b>
	• Employer Requirements	6011.04-00
	<b>200912026</b>	
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b>	<b>6013.00-00</b>
	• Joint Return v Separate Returns	6013.02-00
	200851104	
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b>	<b>6015.00-00</b>
	200802030 200909039 200909041 200910036 200910043 200848030	
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b>	<b>6020.00-00</b>
	200851102	
	• Return Prepared by IRS Personnel	6020.02-00
	200822026	
<b>Section 6041</b>	<b>Information at Source</b>	<b>6041.00-00</b>
	200808012 200816014 200816027 200816014 200816027 200834009 200834011 200835016 200835017 200845025 200906010 200906012 200908025 <b>200912002</b>	
	• Persons Engaged in Trade or Business	6041.01-00
	200816014 200816014 200834009 200834011 200835016 200835017	

	• 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 6061</b>	<b>Signing of Returns and Other Documents</b> 200848025	<b>6061.00-00</b>
	• Facsimile Signatures <b>200912026</b>	6061.02-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 200911026	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 200907030	<b>6063.00-00</b>
<b>Section 6102</b>	<b>Computations on Returns or Other Documents</b> 200910055	<b>6102.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b>	<b>6103.00-00</b>
	• Disclosure Pursuant to Taxpayer's Consent 200851075 200908026 200908027	6103.03-00
	• Disclosure to Persons Having Material Interest 200848057 <b>200912031</b>	6103.05-00
	• Disclosure for Tax Administration Purpose 200910046 200911029	6103.11-00
	• Disclosure for Certain Tax Administration Services 200911029	6103.14-00
<b>Section 6109</b>	<b>Identifying Numbers</b> 200848036	<b>6109.00-00</b>
	• Employer ID Numbers 200848036	6109.03-00
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 200909047 200910042 200842012 200845023 200848004 200848072	<b>6166.00-00</b>
	• Election - Time and Manner 200909047 200848004	6166.01-00
	• Active Trade or Business 200842012 200845023	6166.03-00
<b>Section 6201</b>	<b>Assessment Authority</b> 200907032	<b>6201.00-00</b>
<b>Section 6203</b>	<b>Method of Assessment</b> 200851102	<b>6203.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 200825043 200846022 200848023 200848064	<b>6205.00-00</b>



<b>Section 6211</b>	<b>Definition of a Deficiency</b> 200910053	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> 200851063 200851064 200851066	<b>6212.00-00</b>
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 200851065 200908035 200908039 200908042	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 200911020	<b>6222.00-00</b>
	• Effect of Failure to Notify 200848042 200848043 200848049	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 200909058 200910051 200848048 200851091 200851110 200907034 200908034 200908037	<b>6223.00-00</b>
	• Failure to Provide Notice	6223.04-00
	• <i>Proceedings Not Finished</i> 200907028	6223.04-02
	• Tax Matters Partner 200909049	6223.05-00
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b>	<b>6224.00-00</b>
	• Partner May Waive Rights 200911024	6224.01-00
	• <i>Settlement Agreement</i> 200910044 200848038 200851083 200851093 200911025	6224.01-01
	• <i>Binds All Partners</i> 200909052	6224.01-03
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 200848069	6224.01-05
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 200851085 200851101	<b>6227.00-00</b>
	• Procedure for Requests 200848033	6227.01-00
	• Request for Tax Matters Partner 200909046 200910034 200910047 200908031 200911022	6227.02-00
	• Other Requests 200908031 200911023	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Period for Filing Petition 200908030	6228.02-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	• Extension by Agreement 200910051 200848066 200848070 200848073 200851084 200851094 200906047 200907029 200908042 <b>200912029</b>	6229.02-00
	• Assessment of Partnership Items 200848047	6229.06-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b>	<b>6230.00-00</b>

	• Claims Arising Out of Erroneous Computations	6230.03-00
	• <i>Time for Filing Claim</i> 200910050	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 200851090	<b>6231.00-00</b>
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i> 200910038 200848052 <b>200912019</b>	6231.01-01
	• Partnership Item 200851092	6231.03-00
	• Affected Item 200848034 <b>200912013 200912014</b>	6231.05-00
	• Computational Adjustment 200851084 200907033	6231.06-00
	• Tax Matters Partner 200910038 200910039 200910051 200848061 200851096 200908027 <b>200912016</b> <b>200912018 200912027</b>	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 200909054 200910032	6231.13-00
	• Regulations with Respect to Certain Special Enforcement Areas <b>200912021</b>	6231.14-00
<b>Section 6240</b>	<b>Treatment of Electing Large Partnerships</b> 200911017 200911018	<b>6240.00-00</b>
<b>Section 6241</b>	<b>Partner's Return Must Be Consistent with Partnership Return</b> 200910049	<b>6241.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 200840001 200847001	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	• <i>Tenancy, Held in--Joint</i> 200836030	6321.01-50
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 200848027 200851102	<b>6323.00-00</b>
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 200803016	<b>6324.00-00</b>
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b>	<b>6325.00-00</b>
	• Certificate of Discharge 200848046	6325.03-00
	• Conclusive Effect 200839001	6325.05-00
<b>Section 6331</b>	<b>Levy and Distraint</b> 200909037 200819001 200835030 200836002 200848074 200851055 200851074 200851102	<b>6331.00-00</b>
	• Levy Procedure 200910052 200815001 200911021	6331.18-00
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 200909037 200910033	<b>6334.00-00</b>

<b>Section 6335</b>	<b>Sale of Seized Property</b> 200911033	<b>6335.00-00</b>
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> • Credit of Overpayment Against Any Tax Liability 200911027  • Requirement That a Claim Be Filed 200848045	<b>6402.00-00</b> 6402.01-00  6402.04-00
<b>Section 6404</b>	<b>Abatements</b> • General Rule 200802030 200815034  • Interest Assessments 200815034  • Abatement of Interest 200815034  • <i>Time Limitations</i> 200815034	<b>6404.00-00</b> 6404.01-00  6404.04-00  6404.06-00  6404.06-09
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b> 200848075 200851106	<b>6405.00-00</b>
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 200808017 200808018 200809031  • Intercity, Local, or School Buses 200910018  • Applicable Laws 200840013	<b>6427.00-00</b>  6427.02-00  6427.12-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 200848026 200848028 200851068 200851080 200908014 200911016  • Effects of Net Operating Loss Carrybacks  • <i>Effect of Change in Law</i> 200906050  • Omission of Income (25% Rule)--Exception to Period of Limitations 200851071  • <i>Estate and Gift Taxes</i> 200848060  • Waiver of Limitation (Waived v. Not Waived) 200851067  • <i>Filing of Waiver by Fiduciary</i> 200851067	<b>6501.00-00</b>  6501.01-00  6501.01-04  6501.07-00  6501.07-18  6501.08-00  6501.08-08
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 200907027  • During Appeal in Tax Court  • <i>Waiver Executed</i> 200908041	<b>6503.00-00</b>  6503.02-00  6503.02-01
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 200819016 200908014 200911027  • Limitation of Amount	<b>6511.00-00</b>  6511.01-00

	• <i>Return Filed</i> 200906042	6511.01-01
	• <i>Payment Date</i> 200906042	6511.02-00
	• <i>Special Rules</i>	6511.03-00
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 200910056	6511.03-02
	• <i>Amended or Supplemental Claims</i> 200819016	6511.05-00
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b>	<b>6513.00-00</b>
	• <i>Estimated Tax</i> 200909042	6513.02-00
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	• <i>Suits by Taxpayer</i>	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 200851087	<b>6601.00-00</b>
	• <i>Interest on Deficiencies</i>	6601.01-00
	• <i>Transferee Liability</i> 200848068 200851072	6601.01-02
	• <i>Interest on Interest and Penalties (1939 Code)</i> 200851056	6601.03-00
	• <i>Statute of Limitations on Collection of Interest</i> 200814024	6601.12-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 200840041 200908038 200908040	<b>6621.00-00</b>
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 200909060 200911015	<b>6651.00-00</b>
	• <i>Return Prepared by Service</i> 200909060	6651.20-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 200908044	<b>6662.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b> 200851079 200906049	<b>6664.00-00</b>
	• <i>Definition of Underpayment</i> 200909050 200909059 200851062	6664.01-00
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 200838027 200908045	<b>6672.00-00</b>
<b>Section 6698</b>	<b>Failure to File Partnership Return</b> 200909057 200911019	<b>6698.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 200851073	<b>6707.00-00</b>
<b>Section 6861</b>	<b>Jeopardy Assessment of Income, Estate, and Gift Taxes</b>	<b>6861.00-00</b>

	• Procedure 200908036	6861.03-00
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 200909036 200851087	<b>6901.00-00</b>
	• Method of Collection 200848059	6901.01-00
	• Period of Limitations	6901.03-00
	• <i>Extension by Agreement</i> 200909048	6901.03-01
<b>Section 7121</b>	<b>Closing Agreements</b> 200910031	<b>7121.00-00</b>
	• Validity 200802031	7121.06-00
<b>Section 7122</b>	<b>Compromises</b> 200909051 200910033 200907026	<b>7122.00-00</b>
	• Jurisdiction 200909051	7122.09-00
	• Policy <b>200912022</b>	7122.13-00
<b>Section 7216</b>	<b>Disclosure or Use of Information by Preparers of Returns</b> 200907036	<b>7216.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b>	<b>7402.00-00</b>
	• Judgments 200848067	7402.02-00
<b>Section 7403</b>	<b>Action to Enforce Lien or to Subject Property to Payment of Tax</b>	<b>7403.00-00</b>
	• Property Subject v. Not Subject to Enforcement 200910033	7403.05-00
<b>Section 7405</b>	<b>Action for Recovery of Erroneous Refunds</b> 200906052	<b>7405.00-00</b>
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 200848046	<b>7426.00-00</b>
<b>Section 7430</b>	<b>Awarding of Court Costs and Certain Fees</b>	<b>7430.00-00</b>
	• Definitions	7430.03-00
	• <i>Attorney's Fees</i> 200908033	7430.03-02
	• <i>Prevailing Party</i> 200908033	7430.03-03
	• <i>Determination as to Prevailing Party</i> 200908033	7430.03-04
<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> 200910045 200822026	7436.01-03
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> <b>200912030</b>	<b>7508.00-00</b>

<b>Section 7520</b>	<b>Valuation Tables</b> 200847014	<b>7520.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 200814008	<b>7602.00-00</b>
<b>Section 7605</b>	<b>Time and Place of Examination</b> 200908028	<b>7605.00-00</b>
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b> 200848024	<b>7609.00-00</b>
	• Right to Intervene and Quash 200907035	7609.03-00
<b>Section 7611</b>	<b>Restrictions on Church Tax Inquiries and Examinations</b> 200911028	<b>7611.00-00</b>
<b>Section 7701</b>	<b>Definitions</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 200844001 200844003 200844004 200844005 200844006 200844009 200844011 200909004 200909005 200909012 200909013 200909014 200909015 200909022 200909023 200910005 200910008 200910009 200910017 200910022 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 200834008 200834017 200835010 200835011 200835023 200835026 200835028 200835029 200836004 200836020 200836023 200837003 200837006 200837010 200837011 200837015 200837029 200838014 200838015 200839003 200840002 200840007 200840010 200840037 200841002 200841009 200841010 200841014 200843005 200843010 200843014 200843022 200845004 200845005 200845020 200845038 200846005 200846009 200847006 200847007 200847008 200848011 200849010 200851002 200851005 200851012 200851044 200852001 200852004 200852008 200901005 200901006 200901007 200901017 200901021 200901033 200903063 200903064 200904007 200904008 200904009 200904010 200904011 200904012 200904013 200904017 200904019 200904021 200904024 200904025 200905004 200905004 200905005 200905005 200905006 200905006 200905007 200905007 200905008 200905008 200905009 200905009 200905010 200905010 200905022 200905022 200905025 200905025 200905026 200905026 200906002 200906011 200906018 200906029 200906031 200907002 200907003 200907004 200907005 200907008 200907009 200907010 200907011 200907022 200908004 200908010 200908015 200908017 200908021	<b>7701.00-00</b>

	• Associations v. Corporations	7701.01-00
	200903002 200903003 200903004 200903005 200903006 200903007 200903008 200903009 200903010 200903011 200903012 200903013 200903014 200903015 200903016 200903017 200903018 200903019 200903020 200903021 200903022 200903023 200903024 200903025 200903026 200903027 200903028 200903029 200903030 200903031 200903032 200903033 200903034 200903035 200903036 200903037 200903038 200903039 200903040 200903041 200903042 200903043 200903044 200903045 200903046 200903047 200903048 200903049 200903050 200903051 200903052 200903053 200903054 200903055 200903056 200903057 200903058 200903059 200903060 200903061	
	• Partnerships v. Associations	7701.02-00
	200804007 200808015 200816029 200910011 200816031 200822020 200845009 200845010 200845011 200845012	
	• <i>Limited Partnerships</i>	7701.02-03
	200816029 200816031	
	• Association v. Trust	7701.03-00
	200810002 200811007 200835029 200848010	
	• <i>Liquidating Trusts</i>	7701.03-06
	200811007	
	• <i>Ordinary Trusts</i>	7701.03-08
	200807003 200807003	
	• Indian Tribal Government	7701.20-00
	200845025	
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i>	7701.25-01
	200828019	
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
	200805022 200910001 200814005 200838018 200903001 200906001	
	• Correction of Errors	7702.20-00
	200819003 200838018 200841034 200901028	
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b>	<b>7702A.00-00</b>
	200906001	
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	200909006 200845035 200848018	
	• Meaning of	7704.01-00
	200803004 200852005	
	• Qualifying Income	7704.03-00
	200821021 200844002 200909006 200827014 200827022 200841017 200845024 200845035	
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	200909043	
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	• Tax Exempt Bonds	7871.03-00
	200911001	
<b>Section 8021</b>	<b>Powers</b>	<b>8021.00-00</b>
	200911011	

**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 200844001 200909002  
200909004 200909011 200909018 200909022 200909073 200910005 200910006  
200910008 200910009 200910011 200910012 200910013 200910015 200910016  
200910017 200910019 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 200833005 200833013 200834008 200834010 200834015  
200834020 200835003 200835004 200835005 200835009 200835021 200835022  
200835026 200836004 200836006 200836008 200836020 200837001 200837003  
200837005 200837008 200837009 200837010 200837011 200837015 200837026  
200838005 200838014 200838015 200838020 200838021 200838023 200838024  
200839003 200839020 200839021 200839022 200839028 200839031 200840010  
200840032 200840033 200840037 200840055 200841008 200841009 200841015  
200841032 200841033 200842008 200842009 200842017 200842018 200842020  
200842025 200842027 200842032 200843005 200843014 200843022 200845004  
200845005 200845009 200845010 200845011 200845012 200845014 200845016  
200845017 200845020 200845038 200846002 200846005 200846013 200847004  
200848011 200849010 200850052 200850052 200851001 200851002 200851012  
200851017 200851020 200851021 200852004 200852008 200852012 200852021  
200852023 200901006 200901009 200901010 200901017 200901021 200903002  
200903003 200903004 200903005 200903006 200903007 200903008 200903009  
200903010 200903011 200903012 200903013 200903014 200903015 200903016  
200903017 200903018 200903019 200903020 200903021 200903022 200903023  
200903024 200903025 200903026 200903027 200903028 200903029 200903030  
200903031 200903032 200903033 200903034 200903035 200903036 200903037  
200903038 200903039 200903040 200903041 200903042 200903043 200903044  
200903045 200903046 200903047 200903048 200903049 200903050 200903051  
200903052 200903053 200903054 200903055 200903056 200903057 200903058  
200903059 200903060 200903061 200903062 200903063 200903064 200903072  
200903105 200904007 200904008 200904009 200904010 200904011 200904012  
200904013 200904017 200905002 200905002 200905003 200905003 200905027  
200905027 200906002 200906009 200906011 200906014 200906017 200906018  
200906023 200906026 200906059 200907002 200907003 200907004 200907005  
200907011 200907015 200907018 200908002 200908010 200908015 200908017  
200908021

• Section 42; Low-Income Housing Credit  
200807010 200807010 200821027 200821028 200821029 200842016

9100.01-00

• Section 146; Volume Cap  
200805016 200807013 200807013 200815028

9100.03-00



• Section 168; MACRS 200808003 200846014 200846015	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012 200829010 200832004 200906034	9100.06-00
• Section 442; Accounting Periods 200807012 200807012 200812021 200817027 200822023 200829009 200830007 200832002 200841016 200843017 200846016 200849008 200849009 200852027 200852028 200901027 200905017 200905017 200906041 200908023 200908024	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 200810011 200812011 200817030 200838012 200851004 200851019 200852026	9100.10-01
• Section 472; LIFO Election 200812010 200817033	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 200834006 200904020	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002 200827020 200827031 200832014 200834018 200835007 200837001 200838006 200838019 200840005 200852030 200901015 200901016 200903068 200903069 200908018	9100.15-00
• Section 1502; Election to File Consolidated Return 200805018 200819002 200840020 200903070 200906036 200907020	9100.20-00
• Other 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 200834015 200835001 200835008 200836011 200837017 200837018 200837019 200837020 200837021 200839019 200840019 200842025 200843003 200845039 200846017 200848013 200848019 200850026 200850026 200851016 200852023 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012	9100.22-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200827003	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016 200815002 200819015 200835006 200905021 200905021	9100.29-00

• 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	
200844001 200844003 200844004 200844005 200844006 200844009 200844016	
200909004 200909005 200909012 200909013 200909014 200909015 200909023	
200910005 200910011 200910022 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	
200834005 200834008 200834017 200835010 200835011 200835023 200835026	
200835028 200836004 200836020 200836023 200837006 200837011 200837029	
200840002 200840007 200840037 200841002 200841010 200841014 200843010	
200843014 200843018 200843019 200843020 200845004 200845005 200845009	
200845010 200845011 200845012 200845020 200845021 200845022 200846005	
200846009 200847006 200847007 200847008 200851002 200851005 200901005	
200901006 200901007 200903002 200903003 200903004 200903005 200903006	
200903007 200903008 200903009 200903010 200903011 200903012 200903013	
200903014 200903015 200903016 200903017 200903018 200903019 200903020	
200903021 200903022 200903023 200903024 200903025 200903026 200903027	
200903028 200903029 200903030 200903031 200903032 200903033 200903034	
200903035 200903036 200903037 200903038 200903039 200903040 200903041	
200903042 200903043 200903044 200903045 200903046 200903047 200903048	
200903049 200903050 200903051 200903052 200903053 200903054 200903055	
200903056 200903057 200903058 200903059 200903060 200903061 200903063	
200903064 200904007 200904008 200904009 200904010 200904011 200904012	
200904013 200904017 200904019 200904021 200904024 200904025 200905004	
200905004 200905005 200905005 200905006 200905006 200905007 200905007	
200905008 200905008 200905009 200905009 200905010 200905010 200905025	
200905025 200905026 200905026 200906002 200906007 200906018 200906024	
200906026 200906029 200906031 200907008 200907009 200907010 200907022	
200908004 200908006 200908017 200908021	

<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. Model Income Tax Treaty	9114.01-00
	• <i>Taxes Covered</i>	9114.01-02
	200848071	
	• 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>
	200851081 200906046 200911031	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00

• <i>Freedom of Information Act</i> 200848031	9999.92-01
• Constitutional Issues Not Related to Code Sections	9999.94-00
• <i>Tax Protest Cases</i> 200848031	9999.94-02
• Not Able to Identify Under Present List	9999.98-00
200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200910018 200910024 200910035 200910036 200910054 200910057 200810012 200813041 200816029 200816032 200816033 200823016 200830001 200838011 200840015 200840031 200840044 200840050 200841025 200842042 200845030 200846028 200848022 200848029 200848039 200848040 200848044 200848053 200848063 200848063 200848065 200851024 200851036 200851049 200851061 200851077 200851095 200851102 200851108 200852022 200906032 200906033 200906044 200907031 200908029 200911005 200911016 200911030 200911030 <b>200912009 200912010</b> <b>200912015 200912017 200912020 200912023 200912025</b>	