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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 200810010	1.11-00
Section 38	General Business Credit 200845052	38.00-00
Section 41	Credit for Increasing Research Activities 200811020 200822007	41.00-00
Section 42	Low-Income Housing Credit 200807010 200807010 200821027 200821028 200821029 200913012 200913012 200913012 200913012 200913012 200913013 200913013 200913013 200913013 200913013 200838013 200842016	42.00-00
	• Qualified Basis 200916007	42.03-00
	• Recapture of Credit 200837032	42.10-00
Section 43	Enhanced Oil Recovery Credit 200906048	43.00-00
Section 45	Electricity Produced from Certain Renewable Sources 200805007 200837028 200845008	45.00-00
Section 45B	FICA Tax Credit on Employee Tips 200845052	45B.00-00
Section 48	Energy Credit; Reforestation Credit 200820011	48.00-00
Section 50	Special Rules for Computing Investment Credit 200845014	50.00-00
Section 51	(Was Formerly Section 44B) Targeted Jobs Credit 200849001	51.00-00
Section 59	Other Definitions and Special Rules 200816006 200826020 200826020 200812005 200816006 200841033 200901010 200908014	59.00-00
Section 61	Gross Income v. Not Gross Income 200804015 200805021 200808012 200816014 200816027 200812002 200814022 200816014 200816027 200820019 200823015 200825006 200825007 200825045 200829011 200834009 200834011 200835016 200835017 200841023 200843001 200845025 200848009 200849015 200851099 200852002 200901008 200901030 200906010 200906012 200908025 200912002 200912002 200915006	61.00-00
	• Return of Capital v. Income	61.02-00
	• <i>Court Awards, Settlements, etc.</i> 200814021	61.02-06
	• Bargain Purchase	61.05-00
	• <i>Dividend</i> 200820019	61.05-04
	• Refunds and Reimbursements	61.13-00
	• <i>Refund of Taxes or Duties</i> 200814022	61.13-07
	• 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
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200828037	72.00-00
	• 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
Section 83	Property Transferred in Connection With Performance of Services 200828016 200915041	83.00-00
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 200820010 200832019 200839015	83.02-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 200805022	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 200826009 200826009	101.01-02
	• Flexible Premium Contracts Before 1985 200805022	101.05-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200911003	103.00-00
	• 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
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200809011 200822002 200903073	104.00-00

	• Workmen's Compensation 200822002 200839032	104.02-00
	• Damages 200816014 200809001 200816014 200834009 200834011 200835016 200835017 200912002 200912002	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200819007 200841013 200846021 200851088	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200802003 200805006 200815021 200815022 200819005 200819007 200830022 200837002 200841013 200846011 200851097 200914009 200914010 200914011 200915015 200915016 200915017	106.00-00
Section 107	Rental Value of Parsonage (Excluded v. Not Excluded) 200803008	107.00-00
Section 108	Income From Discharge of Indebtedness 200818006 200818006	108.00-00
	• Exclusion From Gross Income 200804016	108.01-00
	• General Rules for Discharges of Indebtedness 200804016 200844015	108.04-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200811017 200814019 200814020 200814021 200842002 200914065 200914066	111.00-00
	• Tax Refunds 200814022	111.06-00
Section 115	Income of States, Municipalities, etc. 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 200914009 200914010 200914011 200915015 200915016 200915017 200915022	115.00-00
	• Separate Entity v. Integral Part 200827004	115.02-00
	• Essential Governmental Function 200837004	115.03-00
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• 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
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200826024 200826024 200820016 200841022	121.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• No Additional Cost Service 200908032	132.01-00

Section 134	Certain Military Benefits 200910058	134.00-00
Section 141	Private Activity Bond; Qualified Bond 200813016 200827023 200837016	141.00-00
	• Private Business Tests 200829008 200850003 200850003	141.01-00
	• <i>Business Use Test</i> 200813016 200915002	141.01-01
	• <i>Output Facilities</i> 200850003 200850003 200915002	141.01-04
	• Management Contracts 200813016	141.07-00
Section 146	Volume Cap 200807013 200807013 200815028	146.00-00
	• Carryforward of Allocation 200807013 200807013 200815028	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 200821031	147.00-00
	• Public Approval Requirement 200821031	147.06-00
	• Restrictions and Special Rules 200813022	147.07-00
Section 148	Arbitrage 200805019 200827023 200828023 200846018	148.00-00
	• 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
Section 152	Dependent Defined 200812024	152.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200804016 200804016 200821019 200821032 200828011 200842006 200849012 200901033 200911002 200912012 200912012	162.00-00
	• 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 200916012	162.36-02
	• <i>Performance-Based Compensation</i> 200804004 200835027	162.36-04
Section 163	Interest 200821032 200910006 200910037	163.00-00
	• 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
Section 164	Taxes 200814002 200814022 200842002	164.00-00
Section 165	Deductions For Losses 200910029 200811016 200834016 200849014 200917032	165.00-00
	• Basis 200902011 200902011	165.01-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 200917034 200917035	165.03-00
	• Worthless Securities 200851050 200914021	165.06-00
	• <i>Securities In Affiliated Corporations</i> 200914021	165.06-02
	• Disaster Losses 200902011 200902011	165.07-00
	• <i>Elections</i> 200907019	165.07-01
	• Wagering Losses 200912012 200912012	165.08-00
Section 166	Bad Debts 200814026	166.00-00
Section 167	Depreciation	167.00-00
	• Reasonable Allowance	167.03-00
	• <i>Useful Life</i> 200836001	167.03-01

	• Tangibles	167.13-00
	• <i>Buildings</i> 200916007	167.13-05
	• 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
Section 168	Modified Accelerated Cost Recovery System 200826011 200826011 200841003 200846014 200846015 200914060 200916007	168.00-00
	• Classification of Property 200814025 200835032 200914062	168.20-00
	• Treatment of Certain Transferees 200848055	168.28-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 200907015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts 200802024 200808028 200817018 200834013 200836014	170.00-00
	• Value of Contribution 200847014	170.02-00
	• Percentage Limitations 200845007	170.07-00
	• <i>Churches</i> 200912039 200912039	170.07-01
	• <i>Educational Organizations</i> 200912039 200912039	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
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 200804016 200809029	172.00-00
	• 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
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 200908014	174.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 200840036	197.00-00
Section 212	Expenses for Production of Income 200842006	212.00-00
Section 215	Alimony, etc., Payments 200827030 200843029	215.00-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200801038	216.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200811021 200828011 200830009 200851018	263.00-00
	• Construction Costs 200916007	263.01-00
	• Allocation Between Capital Expenditure and Expense 200811021	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 200821025 200851017	263.16-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 200829002	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 200916007	263A.02-10
	• Capitalization of Costs 200811021	263A.03-00
	• <i>Indirect Costs</i> 200811021 200829002 200917031	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 200913011 200913011 200913011 200913011 200913011 200827034	263A.08-00
	• <i>Designated Property</i> 200913011 200913011 200913011 200913011 200913011 200827034	263A.08-01

	• Unit of Property 200913011 200913011 200913011 200913011 200913011 200827034	263A.10-00
	• Production Period 200913011 200913011 200913011 200913011 200913011	263A.12-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 200812006	267.07-02
Section 280F	Limitation on Investment Tax Credit and Depreciation for Luxury Automobiles Limitation Where Certain Property Used for Personal Purposes	280F.00-00
	• Leased Property	280F.04-00
	• <i>Regularly Engaged in the Business of Leasing</i> 200841037	280F.04-03
Section 280G	Golden Parachute Payments	280G.00-00
	• Exempt Payments	280G.05-00
	• <i>Small Business Corporations</i> 200817007	280G.05-01
Section 301	Distributions of Property 200909029 200817031 200832009 200835029 200850022 200850022 200852007 200852020 200906040 200915032 200916021 200917020	301.00-00
	• Dividend in Property 200808027 200906040 200917020	301.01-00
Section 302	Distributions in Redemption of Stock 200810015	302.00-00
	• Not Essentially Equivalent to a Dividend 200912006 200912006	302.01-00
Section 303	Distributions In Redemption of Stock to Pay Death Taxes 200830008	303.00-00
	• Stock Redemption Within Required Period 200830008	303.01-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200852007 200906040 200917020	305.00-00
	• Stock Dividends 200852007 200906040 200917020	305.01-00
	• Distributions in Lieu of Money 200817031 200832009 200850022 200850022 200852007 200852020 200915032 200916021	305.03-00
Section 311	Taxability of Corporation on Distribution 200910030	311.00-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease)	312.00-00
	• Computations of Earnings and Profits 200817029	312.01-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200806006 200812006 200817012	331.00-00

Section 332	Complete Liquidation of Subsidiaries 200807011 200807011 200812017 200818005 200818005 200830003 200835013 200835014 200843024 200850015 200850015 200851014 200908016 200915001	332.00-00
	• Reserve Carryover From Subsidiary 200914022	332.08-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	336.00-00
	• General Rule 200817012	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Disqualified Property</i> 200908001	336.03-02
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 200817014 200843024	337.00-00
	• 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
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200818005 200818005	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012 200829010 200832004 200906034	338.01-02
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200818005 200818005	338.80-00
Section 351	Transfer to Corporation Controlled by Transferor 200805009 200805010 200805011 200806006 200813027 200815020 200825008 200830003 200832001 200840040 200842038 200843024 200845044 200850020 200850020 200908016 200912008 200912008 200915031	351.00-00
	• 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
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200802011 200802016 200808027 200821006 200913007 200913007 200913007 200913007 200913007 200811012 200812003 200812004 200812013 200815014 200815020 200825031 200825036 200834002 200840016 200843004 200843011 200845027 200850013 200850013 200850018 200850018 200852003 200901022 200906028 200907013 200916017	355.00-00

	• Spin-Off	355.01-00
	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 200912008 200912008 200916017	
	• Split-Off	355.01-01
	200801008 200805010 200808006 200826030 200826030 200909028 200909030 200913007 200913007 200913007 200913007 200913007 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 200915001 200915026	
	• Split-Up	355.01-02
	200825036 200842003 200850014 200850014	
	• Active Business	355.03-00
	200830005 200842001 200905018 200905018	
	• Five-Year Requirement	355.03-01
	200821018	
	• Control	355.05-00
	200910025	
	• Distribution of Control	355.05-01
	200821018	
	• Distributions Within a Consolidated Group	355.09-00
	200821018 200812003 200812004 200812017 200823022 200914017	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	200840040	
	• Liabilities in Excess of Basis	357.02-00
	200840040	
Section 358	Basis to Distributees	358.00-00
	• Assumption of Liabilities	358.03-00
	200841029	
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)	361.00-00
	• Distributions	361.02-00
	• Certain Transfers to Creditors	361.02-02
	200913055 200913055 200913055 200913055 200913055	
Section 362	Basis to Corporations	362.00-00
	200808021	
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders	362.01-00
	200845044	
Section 367	Foreign Corporations	367.00-00
	200913008 200913008 200913008 200913008 200913008 200813025 200820020	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	200801007 200845044	

	• 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
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200913008 200913008 200913008 200913008 200913008	367.03-00
	• 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
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	200804010 200910026 200910027 200913007 200913007 200913007 200913007 200913007 200812003 200812004 200812017 200825036 200835020 200839017 200840016 200845027 200850013 200850013 200852003 200852019 200907013 200916017	
	• Statutory Merger or Consolidation (Type "A") 200804010 200805010 200910028 200812017 200813030 200819018 200832001 200835013 200835014 200852019 200911004 200912008 200912008 200914017	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 200913007 200913007 200913007 200913007 200913007 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 200912008 200912008 200915001 200915026 200915030 200916017	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
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 200914022	381.00-00
	• Earnings and Profits 200911010	381.02-00
	• Inventories 200829002	381.05-00
	• Successor Insurance Company 200914022	381.21-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200806008 200816024 200909030 200814004 200816024 200822013 200837027 200841021 200850016 200850016 200901001 200901003 200902007 200902007 200915033	382.00-00
	• 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
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Hybrid Instruments 200849012	385.04-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200820009 200851045 200851076 200903106	401.00-00
	• Required Distributions 200820009 200850058 200850058	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200850058 200850058	401.06-02
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200806013 200910069 200820009 200850051 200850051 200850056 200850056 200907046 200912041 200912041 200914067 200914072	402.00-00
	• Unrealized Appreciation of Employer's Securities 200828035 200828036	402.07-00

	• Rollover Contributions 200909074 200904030	402.08-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 200820009 200851044	403.00-00
	• Non-Forfeitable Rights 200822028	403.03-00
	• Rollover Amounts 200850051 200850051	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	• Deferred Compensation 200846021	404.10-00
	• Year of Deduction 200905016 200905016	404.11-00
Section 408	Individual Retirement Accounts 200915063	408.00-00
	• Rollover Contributions 200802035 200804024 200804025 200804027 200806012 200806020 200808044 200909069 200909075 200909076 200909077 200910068 200913071 200913071 200913071 200913071 200913071 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 200912040 200912040 200912042 200912042 200914068 200914069 200914070 200914071 200915063	408.03-00
Section 408A	Roth IRA 200840055 200915063	408A.00-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 200804023	409.00-00
Section 410	Minimum Participation Standards 200913020 200913020 200913020 200913020 200913020	410.00-00
Section 411	Minimum Vesting Standards 200851076	411.00-00
Section 412	Minimum Funding Standards 200840052	412.00-00
	• Minimum Funding Waiver 200826037 200826037 200810032 200822042 200851041 200851042 200917047	412.06-00
Section 413	Collectively Bargained Plans	413.00-00
	• Plans Maintained by More Than One Employer 200913062 200913062 200913062 200913062 200913062	413.04-00
Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 200816031	414.08-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200904033 200904035 200904036	415.00-00

Section 417	Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements 200851057	417.00-00
Section 419	Treatment of Funded Welfare Benefit Plans 200851098 200914065 200914066	419.00-00
Section 424	Definitions and Special Rules	424.00-00
	• Modification, Extension or Renewal of Options 200835019	424.01-00
Section 441	Period For Computation of Taxable Income	441.00-00
	• Definition of Taxable Year 200910030	441.01-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200815029 200851089 200906043	446.00-00
	• 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
Section 447	Method of Accounting for Corporations Engaged in Farming	447.00-00
	• Suspense Account For Family Corporation 200809029	447.06-00
Section 448	Limitation on Use of Cash Method of Accounting	448.00-00
	• Procedure for Change in Method of Accounting	448.07-00
	• <i>Changes to Overall Accrual Method</i> 200852026	448.07-01
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200903079 200914018	451.00-00
	• 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
Section 453	Installment Method (Available v. Not Available) 200913004 200913004 200913004 200913004 200913004 200813032	453.00-00
	• Revocation of Elections 200813019 200813032 200814013	453.08-00
	• <i>Election After Revocation</i> 200913006 200913006 200913006 200913006 200913006 200814013 200835015	453.08-01
	• Contingent Payment Sales 200913004 200913004 200913004 200913004 200913004	453.09-00
	• <i>Alternative Basis Recovery</i> 200913004 200913004 200913004 200913004 200913004	453.09-01
	• Like-Kind Exchanges 200813019	453.14-00
Section 455	Prepaid Subscription Income 200901025	455.00-00
	• Inclusion in Gross Income 200901025	455.01-00
	• Method of Allocation 200901025	455.03-00
	• Cessation of Taxpayer's Liability 200901025	455.04-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations	457.00-00
	• Eligible Deferred Compensation Plan Defined 200840034	457.05-00
Section 460	Special Rules for Long-Term Contracts	460.00-00
	• Percentage of Completion Method	460.02-00
	• <i>Look-Back Method</i> 200903076 200903077 200903078	460.02-01
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200804016 200821019 200846021 200851004	461.00-00
	• 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
Section 464	Limitations on Deductions in Case of Farming Syndicates	464.00-00
	• Definitions	464.02-00
	• <i>Farming Syndicate</i> 200840042	464.02-01
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	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 200917027	
	• 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>	468A.04-02
	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 200912007 200912007	
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>In General</i> 200835031	468A.05-01
	• <i>Self Dealing</i> 200829022	468A.05-07
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	200804016 200916003	
	• In General	468B.01-00
	200804016 200821019	
	• Definitions	468B.04-00
	• <i>Qualified Payment</i> 200804016	468B.04-01
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	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>	469.03-03
	200816005 200816005 200834020 200851001 200901009	
	• Material Participation Defined	469.08-00
	200911009	
Section 472	Last-In, First-Out Inventories	472.00-00
	200914015	
	• Election	472.01-00
	200812010 200817033 200914015	
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i>	472.08-01
	200825044	
	• <i>Link-Chain Method</i>	472.08-04
	200825044	
	• <i>Reconstruction of Base-Year Cost</i>	472.08-07
	200825044	
	• Inventory Price Index Method	472.09-00
	200911008	
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i>	475.02-01
	200817036	
	• <i>Securities Subsequently not Exempt</i>	475.02-05
	200817036	
	• Securities Traders	475.08-00
	200830023	
Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	200910048	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	200813028	
	• Correlative Adjustments	482.03-00
	• <i>Intercompany Pricing</i>	482.03-02
	200913056 200913056 200913056 200913056 200913056	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200804026 200911037 200914065 200914066	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	200806021 200810033 200814027 200814028 200818023 200818023 200818028	
	200818028 200828029 200846040 200850035 200850035 200908051 200912039	
	200912039 200914063 200916033	

<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 	501.03-01
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 200915056 200915057 200915059 200915060 200916034	
<ul style="list-style-type: none"> • <i>Foundations</i> 	501.03-02
200808042 200808043 200832029 200912038 200912038	
<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
200909063	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
200832029 200832036 200846036 200901034 200912038 200912038	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
200908050	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
200913067 200913067 200913067 200913067 200913067 200832036	
<ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 	501.03-10
200810029 200851033 200851037	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
200902013 200902013	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
200846041	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
200913068 200913068 200913068 200913068 200913068 200830028 200851040	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
200846041 200908049	
<ul style="list-style-type: none"> • <i>Schools, Colleges, etc.</i> 	501.03-23
200909064 200846039	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
200852036	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
200802036	
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
200802036 200832035 200832036 200846036 200912039 200912039	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
200909072 200911040 200911042	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
200910067 200903086	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
200836033 200903080	

• Labor Organizations	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 200834022	501.05-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200911040 200911042 200917042	501.06-00
• <i>Performance of Particular Services for Members</i> 200808041 200916036	501.06-01
• Social Clubs 200846039 200915053	501.07-00
• <i>Profit v. Not for Profit</i> 200846033 200846034 200851029 200906057 200915055 200915061	501.07-01
• <i>Business with Nonmembers</i> 200850036 200850036	501.07-05
• <i>Payment of Benefits to Members</i> 200846039	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 200818022 200818022	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200909061 200836041 200851098 200911037 200914065 200914066	501.09-00
• <i>Permissible Benefits</i> 200836041 200914065 200914066	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 \$350,000Or Less 200808034 200909062 200910066 200913069 200913069 200913069 200913069 200913069 200810031 200822040 200830025 200836038 200836043 200842049 200842052 200850040 200850040 200851026 200851035 200903082 200903089 200903093 200903094 200911044 200915054 200915058 200915062	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 200914064	501.32-00

	• Private v. Public Interest Served 200910060 200830027 200842057 200901034 200904026 200908051 200914064 200916035	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</i> " Organizations 200908050	501.38-01
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	• Section 501 (c)(3) Organizations 200836031	502.01-00
Section 507	Termination of Private Foundation Status 200806015 200806016 200808042 200808043 200814003 200827009 200830026 200832030 200832032 200832033 200833012 200834013 200902012 200902012 200912036 200912036	507.00-00
	• Termination Under Section 507(b)(1)(B) 200832029	507.04-00
	• Imposition of Tax 200816032 200816033	507.06-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 200901023	508.00-00
Section 509	Private Foundation Defined	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200818024 200818024 200818027 200818027	509.02-01
	• <i>Supporting Organizations</i> 200851070	509.02-02
	• Continuation of Private Foundation Status 200846041	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200832027 200832028	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200806019 200816034 200816035 200913063 200913063 200913063 200913063 200913063 200913065 200913065 200913065 200913065 200913065 200810026 200810027 200810028 200810030 200816034 200816035 200818025 200818025 200818026 200818026 200832034 200852037 200906053 200906054 200906055 200906056	512.00-00
	• 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
Section 513	Unrelated v. Not Unrelated Trade or Business 200804026 200832034	513.00-00
Section 514	Unrelated Debt-Financed Income 200832034	514.00-00
	• Definitions--Debt-Financed Property 200832034	514.06-00
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)	521.00-00
	• Farmers' v. Not a Farmers' Cooperative 200834022	521.01-00
Section 543	Personal Holding Company Income	543.00-00
	• Active Business Computer Software Royalties 200843013	543.03-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends 200812016 200825010	562.03-00
Section 565	Consent Dividends	565.00-00
	• 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
Section 638	Continental Shelf Areas 200823005	638.00-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• 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
Section 643	Definitions Applicable to Subparts A, B, C, and D 200804015 200832020 200841023	643.00-00
	• Multiple Trusts 200806010 200815033	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200804015 200841023	661.00-00
Section 663	Special Rules Applicable to Sections 661 and 662 200834006	663.00-00
	• 65-Day Rule 200834006 200852030 200904020	663.04-00

Section 664	Charitable Remainder Trusts 200811003 200827009 200833012 200912005 200912005	664.00-00
	• 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
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200822008 200835029 200842007 200846001 200848006 200848015 200848016 200848017	671.00-00
	• Persons Treated as Grantors 200852016	671.02-00
	• Method of Reporting 200917005	671.04-00
Section 672	Definitions and Rules	672.00-00
	• Related or Subordinate Party 200822008	672.02-00
Section 674	Power to Control Beneficial Enjoyment 200813006 200813023 200852016	674.00-00
	• Exception for Independent Trustees 200832017	674.05-00
Section 675	Administrative Powers 200913001 200913001 200913001 200913001 200913001 200852016	675.00-00
	• Borrowing Without Adequate Consideration 200840025	675.02-00
	• General Powers of Administration 200848006 200848015 200848016 200848017	675.04-00
Section 677	Income for Benefit of Grantor 200826008 200826008 200852016	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200840025 200901030	678.00-00
Section 691	Recipients of Income in Respect of Decedents 200845029 200850004 200850004	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 200803002 200826008 200826008 200826028 200826028	691.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Distributive Share 200851103	702.01-00
	• <i>Deductions</i> 200909032	702.01-08
Section 704	Partner's Distributive Share 200909032	704.00-00
	• 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
Section 707	Transactions Between Partner and Partnership 200825008	707.00-00
Section 721	Nonrecognition of Gain or Loss on Contributions	721.00-00
	• Transfer of Intangibles 200825008	721.03-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 200825008 200916023	731.00-00
Section 752	Treatment of Certain Liabilities	752.00-00
	• Sharing Recourse Liabilities 200916023	752.06-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200826027 200826027 200817026 200837001 200901015 200901016 200903068 200906026 200917018	754.00-00
	• Timeliness of Election 200802001 200806001 200815008 200817026 200820001 200825002 200827020 200832014 200834018 200835007 200838006 200838019 200840005 200903069 200908018	754.02-00
Section 807	Rules for Certain Reserves	807.00-00
	• Items Taken Into Account 200908019	807.02-00
Section 817	Treatment of Variable Contracts 200811013 200811014 200840043 200915006	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200816029 200811009 200816031 200827006 200843026 200849013	831.00-00
	• Whether Company Qualifies as Insurance Company 200845043 200850011 200850011 200907006	831.03-00
Section 832	Insurance Company Taxable Income 200842038	832.00-00
	• Interinsurers or Reciprocal Underwriters 200852018	832.15-00
Section 848	Capitalization of Policy Acquisition Expenses 200814005	848.00-00
Section 851	Definition of Regulated Investment Company 200825010 200916016	851.00-00
	• Gross Income Requirement 200812016 200822010 200822012 200825010 200831019 200840039 200842014 200845013 200846019 200912003 200912003	851.02-00
	• Treatment of Certain Hedging Transactions 200916016	851.07-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 200831017	852.00-00
	• Exempt Interest Dividends 200814021	852.04-00
Section 853	Foreign Tax Credit Allowed Shareholders 200831017	853.00-00

	• Election 200840019	853.01-00
Section 854	Limitations Applicable to Dividends Received From Regulated Investment Company	854.00-00
	• Capital Gain Dividend 200911032	854.01-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	855.00-00
	200819014 200822001 200831017 200835005	
	• General Rule 200913010 200913010 200913010 200913010 200913010 200835001 200840019 200851016	855.01-00
Section 856	Definition of Real Estate Investment Trust	856.00-00
	200805002 200805017 200909011 200913057 200913057 200913057 200913057 200913057 200815026 200817025 200824006 200827032 200835004 200842020 200901007	
	• Income Requirements 200808024 200823014 200916014	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
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200824018	857.02-03
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	858.00-00
	200826015 200826015	
Section 860D	REMIC Defined	860D.00-00
	200805001 200846013	
	• Election 200817028 200831013	860D.01-00
Section 860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	860E.00-00
	• Excess Inclusions 200850027 200850027	860E.01-00
Section 861	Income From Sources Within the U.S.	861.00-00
	200912028 200912028	
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Sale of Personal Property</i> 200913047 200913047 200913047 200913047 200913047	863.02-01
Section 864	Definitions	864.00-00
	• U.S. Trade or Business	864.01-00

	• <i>Trading in Securities</i> 200811018 200811019	864.01-04
	• Effectively Connected Income 200811018 200811019	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 200811018 200811019	864.02-01
	• Treatment of Related Person Factoring Income 200849012	864.03-00
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments 200908019	871.04-00
Section 884	Branch Tax 200851107	884.00-00
	• Effectively Connected Earnings and Profits 200812013	884.04-00
Section 894	Income Affected by Treaty	894.00-00
	• Competent Authority Proceedings 200848032	894.12-00
Section 897	Disposition of Investment in United States Real Property 200913005 200913005 200913005 200913005 200913005 200831007 200831008 200836029 200848010 200852023 200903072 200915013	897.00-00
	• 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
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 200850023 200850023 200850024 200850024 200850025 200850025	901.00-00
	• Allowance of Credit	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200850023 200850023 200850024 200850024 200850025 200850025	901.01-04
Section 911	Citizens or Residents of the United States Living Abroad 200848058 200848062	911.00-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)	951.00-00
	• Definition of U.S. shareholder 200849012	951.02-00
Section 953	Insurance Income	953.00-00

	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200809013	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income 200910023 200825009 200849012	954.02-00
	• <i>Sale or Exchange of Property</i> 200825009	954.02-05
	• <i>Nonfunctional Currency Transactions</i> 200910023	954.02-07
Section 956	Investment of Earnings in U.S. Property 200832024	956.00-00
	• U.S. Property Defined 200832024	956.03-00
Section 957	Controlled Foreign Corporations; United States Persons	957.00-00
	• Percentage of Total Combined Voting Power Owned by U.S. Shareholders 200849012	957.01-00
Section 985	Functional Currency 200809012 200901026	985.00-00
	• Functional Currency of a QBU 200821020	985.01-00
	• Change in Functional Currency 200821020	985.03-00
Section 988	Treatment of Certain Foreign Currency Transactions	988.00-00
	• Hedging Transactions 200813026	988.05-00
Section 992	Requirements of a Domestic International Sales Corporation 200909002	992.00-00
	• Election 200836011 200843003 200847004 200916008 200917019	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200802028 200804015 200804016 200816012 200913002 200913002 200913002 200913002 200913002 200816012 200817009 200823015 200825006 200825007 200827009 200828011 200833012 200840035 200841023 200842026 200842028 200843001 200848009 200901008 200901030	1001.00-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200806010 200812002 200815033 200832020 200904001 200904014 200904015 200904016	1001.02-07
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200804015 200812002 200814003 200823015 200832021 200841023	1015.00-00
	• Transfer in Trust After December 31, 1920 200806010 200815033	1015.03-00
Section 1031	Exchange of Property Held for Productive Use or Investment 200807005 200807005 200829023	1031.00-00
	• Property Held For Productive Use or Investment 200812012	1031.01-00

	• Like Kind Property 200842019 200901004 200901020 200911006 200912004 200912004	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
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200832022	1032.00-00
Section 1033	Involuntary Conversion	1033.00-00
	• Property Similar or Related in Service or Use 200907007	1033.03-00
Section 1035	Exchanges of Insurance Policies 200801001 200851060	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	• Transfers Incident to Divorce 200814003 200832021	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 200827018	1042.00-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 200906009	1045.00-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends 200810015	1059.00-00
Section 1221	Capital Asset v. Not a Capital Asset 200826026 200826026 200839033	1221.00-00
	• Accounts or Notes Receivable 200839033	1221.05-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200851082	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200851054 200901008	1222.00-00
Section 1223	Holding Period of Capital Assets 200812002 200823015 200841023	1223.00-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)	1231.00-00
	• Real Estate Used in Trade or Business	1231.02-00
	• <i>Rental of Real Property</i> 200846012 200850009 200850009 200850010 200850010	1231.02-03
Section 1234A	Gains or Losses From Certain Terminations 200823012 200851052	1234A.00-00

	• Right or Obligation With Respect to Personal Property 200851051	1234A.01-00
Section 1245	Gain From Dispositions of Certain Depreciable Property 200817014	1245.00-00
	• General Rule	1245.01-00
	• <i>Ordinary Income</i> 200916004	1245.01-01
Section 1250	Gain From Dispositions of Certain Depreciable Realty 200817014	1250.00-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 200831017	1276.00-00
Section 1293	Current Taxation of Income From Qualified Electing Funds	1293.00-00
	• Previously Taxed Amounts 200838003	1293.04-00
	• <i>Prevention of Double Inclusion (See Also 1248.00-00 (prop. 1248(d)(7))</i> 200838003	1293.04-02
	• Basis Adjustments 200838003	1293.05-00
Section 1295	Qualified Electing Fund 200838003	1295.00-00
	• Who Can Make Election 200838003	1295.01-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200821007 200909031 200814001 200815030 200815031 200815032 200827017 200836003 200841001 200908020	1295.02-02
	• Election Requirements 200838003	1295.03-00
	• <i>PFIC Annual Information Statement</i> 200838003	1295.03-02
Section 1296	Passive Foreign Investment Company 200913010 200913010 200913010 200913010 200913010 200831017 200840019	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 200813036	1296.02-02
Section 1297	Special Rules 200813036 200838003	1297.00-00
	• Exception For Corporations Changing Businesses 200813036	1297.04-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 200851048 200851053	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200805021 200808030 200901029	1341.00-00

Section 1361	Definitions	1361.00-00
	200910022 200910040 200827002 200839017 200845027 200906029	
	• Small Business Corporation v. Not a Small Business Corporation 200820032 200827008 200835002 200914019	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200816002 200816003 200816004 200816002 200816003 200816004	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 200839023	1361.01-03
	• <i>More than One Class of Stock</i> 200802002 200807004 200807004 200910008 200910009 200820021 200824017 200839017 200842033 200849003	1361.01-04
	• <i>Ineligible Corporation</i> 200915001	1361.01-05
	• Certain Trusts Permitted as Shareholders 200802028 200910008 200910009 200817012 200827002 200840025	1361.03-00
	• <i>Grantor Trusts</i> 200802011	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200820014 200839014 200840029 200845015 200906037	1361.03-02
	• <i>Electing Small Business Trusts</i> 200816012 200913002 200913002 200913002 200913002 200913002 200816012 200822009 200845036 200851011 200906035 200908008 200912005 200912005	1361.03-03
	• Qualified Subchapter S Subsidiary 200804006 200909018 200910012 200910013 200910015 200910016 200809019 200811008 200815012 200827010 200833005 200835003 200837008 200837009 200837026 200845016 200845017 200914008 200915001 200916010	1361.05-00
Section 1362	Election by Small Business Corporation	1362.00-00
	200802004 200804018 200806005 200816022 200910040 200813008 200815010 200815017 200815025 200816022 200817034 200825003 200825018 200827002 200828012 200829005 200840009 200841030 200851015 200901002 200905014 200905014 200916019 200916020 200917008 200917026	
	• Eligible v. Ineligible 200802002 200816022 200813008 200815010 200815025 200816022 200825003 200838001 200839004 200839016 200840009 200907021 200915001	1362.01-00
	• <i>Shareholder Consent</i> 200823023 200908008	1362.01-01
	• <i>Election After Termination</i> 200817002 200851003	1362.01-02

• *Late Elections*

1362.01-03

200802005 200802013 200802014 200802017 200802018 200802019 200802020
200802022 200803011 200803015 200804005 200804017 200804018 200805003
200806009 200807007 200807007 200808019 200808026 200816009 200816016
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200817008 200817016 200817022 200817032 200818001 200818001 200818004
200818004 200818014 200818014 200818017 200818017 200820007 200820018
200820026 200820028 200822015 200822021 200823017 200823018 200824012
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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 200914008 200914012 200914014 200914016 200915018 200915019
200915021 200915024 200915025 200916018 200916019 200916020 **200917014**
200917017 200917025 200917026

• *Termination of Election*

1362.02-00

200804018 200910008 200910009 200815017 200839012 200840040 200901011
200902002 200902002 200902003 200902003 200902004 200902004 200902005
200902005 200902006 200902006 200906015 200914005 200914008

• *Revocation*

1362.02-01

200848050

• *Ceases to be Small Business Corporation*

1362.02-02

200816002 200816003 200816004 200816002 200816003 200816004

• *Passive Investment Income*

1362.02-03

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

	• 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 200913003 200913003 200913003 200913003 200913003 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 200912001 200912001 200914007 200914013 200915003 200915004 200915005 200915012 200915020 200916010 200917006 200917008 200917024 200917028 200917029	
Section 1363	Effect of Election on Corporation	1363.00-00
	• Recapture of LIFO Benefits 200802011	1363.04-00
Section 1366	Pass-Thru of Items to Shareholders 200909032	1366.00-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 200802011 200821022 200909001 200910030 200906032 200915001	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 200906019	1375.00-00
Section 1381	Organizations to Which Part Applies • Certain Other Cooperatives 200826004 200826004 200829028 200907014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 200909016 200909020 200838011 200843015 200843016 200843023 200852022 • Deductions 200806011	1382.00-00 1382.03-00
Section 1388	Definitions; Special Rules 200838008 200842011	1388.00-00
Section 1394	Tax-Exempt Enterprise Zone Facility Bonds 200852006	1394.00-00
Section 1402	Definitions • Net Earnings From Self-Employment 200917037 • Trade or Business (Reference to Section 162) 200851047	1402.00-00 1402.01-00 1402.03-00

	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200851100 200914057	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 200816027 200816027	1441.00-00
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 200816027 200816027	1442.00-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 200836029 200848010	1445.00-00
	• 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> 200913005 200913005 200913005 200913005 200913005 200831007 200831008 200840014 200852023 200915013	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
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners 200914032 200914033	1446.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 200848035 200848037 200848048	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200912024 200912024 200912032 200912032	1502.00-00
	• 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 200913052 200913052 200913052 200913052 200913052 200851046 200914037 200914043	1502.77-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• 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
Section 1504	Definitions	1504.00-00
	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 200915001	1504.02-01
Section 2031	Definition	2031.00-00
	200817009	
Section 2032	Alternate Valuation	2032.00-00
	200821003 200841032	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	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
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200832020 200842007 200846001	

Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200804013	2036.00-00
	• Retention of Possession or Enjoyment of Right to Income From Property 200822008	2036.01-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200804013	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200804013 200804015 200910003	2041.00-00
	• 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
	• 5 and 5 Power 200917015	2041.11-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200910002 200822003 200825011 200848002 200851013	2042.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200802010 200825014 200834013 200905015 200905015	2055.00-00
	• 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
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 200910019 200813006 200839019 200840023 200842018	2056.00-00
	• 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

Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 200821030	2056A.00-00
Section 2103	Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens • Property Situated in United States 200842013	2103.00-00 2103.01-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 200848014	2209.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200804013 200816008 200812002 200814003 200816008 200817009 200822008 200825011 200832020 200832021 200840038 200841035 200845028 200848014 200901013 200901030 • Gift v. Not a Gift 200806010 200815033 200825006 200825007	2501.00-00 2501.01-00
Section 2511	Transfers in General (Gift v. Not a Gift) 200910002 200822003 200838026 200848002 200851013 200917004 • Gifts Indirectly Made 200902008 200902008 200902009 200902009 200902010 200902010 • Gift of Remainder 200838026	2511.00-00 2511.04-00 2511.11-00
Section 2512	Valuation of Gifts 200842007 200846001	2512.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200804015 200852014 • Lapse of Post Oct. 21, 1942 Power is Release 200917015 <i>Exception: 5 Plus 5 Power</i>	2514.00-00 2514.04-00 2514.04-01
Section 2518	Disclaimers 200802010 200820003 200820004 200820005 200820006 200825037 200839030 200840023 200840030 200901013 • Requirements for a Qualified Disclaimer 200846003 • <i>Acceptance of Benefits</i> 200832018 • Disclaimer of Less than an Entire Interest 200820003 200820004 200820005 200820006	2518.00-00 2518.01-00 2518.01-02 2518.02-00
Section 2519	Disposition of Certain Life Estates 200801009 200844010	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 200808028 200834013 • Charitable Gifts 200847014 • Transfer Not Exclusively for Charitable etc. Purposes • <i>Charitable Remainder Trusts</i> 200802024	2522.00-00 2522.01-00 2522.02-00 2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed) 200813006	2523.00-00

	• 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
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200804013 200816008 200816012 200913002 200913002 200913002 200913002 200913002 200812022 200813021 200816008 200816012 200817009 200818008 200818008 200818015 200818015 200818019 200818019 200822008 200823003 200840032 200840033 200842017 200845028 200852014 200901013 200908003 200917004	
	• Effective Dates 200821013	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 200801011 200801012 200801013 200801014 200801015 200801016 200801017 200801018 200801019 200801020 200801021 200801022 200801023 200801024 200801025 200801026 200801027 200801028 200801029 200801030 200801031 200801032 200801033 200801034 200801035 200801036 200806010 200910003 200809023 200809024 200809025 200809026 200809027 200810019 200810020 200810021 200810022 200812018 200812019 200812020 200815033 200829017 200829018 200829019 200829020 200829021 200834014 200917015	2601.03-01
	• <i>Allocation Fraction</i> 200848009	2601.03-07
	• Transitional Rules 200812022	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200804015 200812002 200825006 200825007 200841023 200901030 200902008 200902008 200902009 200902009 200902010 200902010	2601.04-01
	• <i>Amendments to Wills or Revocable Trusts</i> 200804015 200825006 200825007 200839025 200839026 200839027 200840024 200841023 200841027 200841035 200902008 200902008 200902009 200902009 200902010 200902010	2601.04-03
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	• Direct Skip Defined 200814016	2612.03-00
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	200814016	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	200816007 200813001 200814006 200815011 200816007 200825032 200831021 200835021 200838022 200839020 200839021 200839022 200852012 200906017 200906023	
	• Time and Manner of Allocation 200805005 200910004 200816023 200818011 200818011 200838005 200838024 200839031	2632.01-00
	• Allocation of Unused GST Exemption 200910004 200908002	2632.03-00

Section 2642	Inclusion Ratio 200801010 200802029 200816001 200813004 200816001 200817011 200820003 200820004 200820005 200820006 200822004 200825016 200832020 200838021 200839028 200842008 200846002 200851020 200851021 200905002 200905002 200905003 200905003 200908002 200916002	2642.00-00
Section 2652	Other Definitions 200805008 200838023 200916002 • Transferor Defined 200820003 200820004 200820005 200820006 • <i>Special Election for QTIP</i> 200816007 200816010 200813004 200816007 200816010 200820003 200820004 200820005 200820006 200822004 200825016 200825032 200831018 200833013 200835022 200908002	2652.00-00 2652.01-00 2652.01-02
Section 2654	Special Rules • Separate Shares 200802029 200813004 200822004 200908002	2654.00-00 2654.03-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships 200839029 • Elections 200839029	2701.00-00 2701.08-00
Section 2702	Special Valuation Rules for Transfers in Trust • Exceptions • <i>Personal Residence in Trust</i> 200816025 200814011 200816025 200822011 200825004 200840038 200848003 200848007 200848008 200901019 200904022 200904023	2702.00-00 2702.02-00 2702.02-02
Section 2703	Certain Rights and Restrictions Disregarded • Exceptions 200852029	2703.00-00 2703.02-00
Section 3101	Rate and Measure of Employee Tax 200911014	3101.00-00
Section 3121	Definitions 200909045 200848051 200851105 200851109 200852001 • Wages 200913054 200913054 200913054 200913054 200913054 200906010 200906012 • <i>Tips and Gratuities</i> 200845052 • <i>Director or Officer</i> 200911035 • <i>Domestic Service</i> 200910045 • <i>Payment Under Employers' Plans for Retirement, Disability, Death, etc.</i> 200848054 • Employment • <i>Foreign Agricultural Workers</i> 200914035 • <i>Mandatory Coverage of State, etc., Employees</i> 200913030 200913030 200913030 200913030 200913030	3121.00-00 3121.01-00 3121.01-05 3121.01-08 3121.01-10 3121.01-12 3121.02-00 3121.02-02 3121.02-07

	• Employees 200848041 200912011 200912011	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
Section 3122	Federal Service 200915044	3122.00-00
Section 3231	Definitions	3231.00-00
	• 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
Section 3301	Rate of Tax 200812001 200911014	3301.00-00
Section 3302	Credits Against Tax for Contributions to State Unemployment Funds 200812001	3302.00-00
Section 3306	Definitions 200852001	3306.00-00
	• 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
Section 3309	State Law Coverage of Services Performed for Nonprofit Organizations or Governmental Entities 200827007	3309.00-00
Section 3401	Definitions	3401.00-00
	• 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

Section 3402	Income Tax Collected at Source 200851078 200911014	3402.00-00
	• Extension of Withholding to Certain Gambling Winnings 200911012	3402.13-00
	• Withholding on Payments of Indian Casino Profits 200845025	3402.20-00
Section 3406	Backup Withholding 200816027 200816027 200819013	3406.00-00
	• Reportable Payment 200906051	3406.02-00
Section 3504	Acts to be Performed by Agents 200840045	3504.00-00
Section 3509	Determination of Employer's Liability for Certain Employment Taxes 200825043	3509.00-00
	• Intentional Disregard 200909056	3509.02-00
Section 4041	Special Fuels Tax (Taxable v. Not Taxable) 200808017	4041.00-00
	• Highway Use	4041.01-00
	• <i>Special Motor Fuels</i> 200910018	4041.01-02
	• Liability for Tax 200808017 200808018 200809031	4041.03-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200826022 200826022 200827033	4051.00-00
Section 4081	Gasoline and Diesel Fuels 200906045	4081.00-00
Section 4082	Definitions(Amended, Pub. L. 103-66, Sec. 13242(a))(Before 1994) 200909040	4082.00-00
Section 4101	Registration and Bond for Petroleum Products 200909040	4101.00-00
Section 4121	Imposition of Tax on Coal 200820034 200820035	4121.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200803018 200835018	4261.00-00
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) • Reinsurance 200844011	4371.00-00 4371.03-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200806015 200806016	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200802032 200802033 200806015 200806016 200808042 200808043 200811003 200814003 200818002 200818002 200827009 200833012 200834013 200850046 200850046 200902012 200902012	4941.00-00
	• Definition of Self-Dealing 200816032 200816033 200816032 200816033 200846037 200912036 200912036	4941.04-00

Section 4942	Taxes on Failure to Distribute Income 200806015 200806016	4942.00-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i> 200836032	4942.03-05
	• <i>Set-Asides</i> 200915048 200915050 200916032	4942.03-07
Section 4943	Excise Taxes on Excess Business Holdings 200822041 200851070	4943.00-00
	• Other Definitions and Rules	4943.04-00
	• <i>Taxable Period</i> 200846038	4943.04-01
Section 4944	Excise Tax on "Jeopardizing" Investments 200806015 200806016 200832029	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 200806015 200806016 200814003 200852038 200902012 200902012	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Individuals</i> 200909071 200910059 200913064 200913064 200913064 200913064 200913064 200913066 200913066 200913066 200913066 200913066 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 200912033 200912033 200912034 200912034 200912035 200912035 200912037 200912037 200915049 200915051 200915052 200917043 200917044 200917045 200917046	4945.04-04
	• <i>Grants to Organizations</i> 200832029	4945.04-05
	• <i>Expenditure Responsibility</i> 200832029	4945.04-06
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations 200901023 200902012 200902012	4947.00-00
	• Split-Interest Trusts 200816032 200816033 200816032 200816033	4947.02-00
Section 4948	Special Tax Rules for Certain Foreign Organizations 200846041 200901023	4948.00-00
Section 4958	Excess Benefit Transaction 200819017	4958.00-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards 200851069	4971.00-00
	• Additional Tax 200903103	4971.02-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 200820009	4973.00-00
Section 4975	Tax on Prohibited Transactions	4975.00-00
	• Prohibited Transaction 200910041	4975.03-00

Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 200836034 200836035 200851045	4980.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200915014	4982.00-00
	• Definitions and Special Rules 200915014	4982.05-00
	• <i>Capital Gain Net Income</i> 200915014	4982.05-01
Section 6011	General Requirement of Return, Statement, or List 200916026	6011.00-00
	• Employer Requirements 200912026 200912026	6011.04-00
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 200914053	6011.06-01
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 200915022	6012.00-00
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	• Joint Return v Separate Returns 200851104	6013.02-00
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 200802030 200909039 200909041 200910036 200910043 200848030 200915042 200916022	6015.00-00
Section 6020	Returns Prepared for or Executed by Secretary 200851102	6020.00-00
	• Return Prepared by IRS Personnel 200822026 200917040	6020.02-00
Section 6036	Notice of Qualification as Executor or Receiver	6036.00-00
	• Other Fiduciaries 200913046 200913046 200913046 200913046 200913046	6036.02-00
Section 6041	Information at Source 200808012 200816014 200816027 200816014 200816027 200834009 200834011 200835016 200835017 200845025 200906010 200906012 200908025 200912002 200912002	6041.00-00
	• Persons Engaged in Trade or Business 200816014 200816014 200834009 200834011 200835016 200835017	6041.01-00
	• Fixed or Determinable Gains, Profits, or Income 200809001 200819013	6041.03-00
Section 6045	Returns of Brokers 200819013	6045.00-00
Section 6049	Returns Regarding Payments of Interest	6049.00-00
	• Reportable Interest 200819013	6049.01-00
Section 6050E	State and Local Income Tax Refunds 200814022	6050E.00-00

Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 200802012 200825045	6050P.00-00
Section 6061	Signing of Returns and Other Documents 200848025	6061.00-00
	• Facsimile Signatures 200912026 200912026	6061.02-00
Section 6062	Signing of Corporation Returns 200911026	6062.00-00
Section 6063	Signing of Partnership Returns 200907030	6063.00-00
Section 6102	Computations on Returns or Other Documents 200910055	6102.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 200913044 200913044 200913044 200913044 200913044	6103.00-00
	• Disclosure Pursuant to Taxpayer's Consent 200851075 200908026 200908027 200914056	6103.03-00
	• Disclosure to Persons Having Material Interest 200848057 200912031 200912031	6103.05-00
	• Disclosure to Federal Officers and Employees for Tax Administration Purposes 200917033	6103.09-00
	• Disclosure for Tax Administration Purpose 200910046 200911029	6103.11-00
	• Disclosure for Certain Tax Administration Services 200913029 200913029 200913029 200913029 200913029 200911029	6103.14-00
Section 6109	Identifying Numbers 200848036	6109.00-00
	• Employer ID Numbers 200848036	6109.03-00
Section 6110	Public Inspection of Written Determinations	6110.00-00
	• Nonapplicability of Section 6110 200916025	6110.12-00
Section 6166	Extension of Time to Pay Estate Tax 200909047 200910042 200842012 200845023 200848004 200848072 200915037	6166.00-00
	• Election - Time and Manner 200909047 200848004	6166.01-00
	• Active Trade or Business 200842012 200845023	6166.03-00
Section 6201	Assessment Authority 200907032	6201.00-00
Section 6203	Method of Assessment 200851102	6203.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 200825043 200846022 200848023 200848064	6205.00-00
Section 6211	Definition of a Deficiency 200910053	6211.00-00

Section 6212	Notice of Deficiency 200851063 200851064 200851066	6212.00-00
Section 6221	Tax Treatment Determined At Partnership Level 200851065 200908035 200908039 200908042 200914054 200916031	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 200911020	6222.00-00
	• Effect of Failure to Notify 200913031 200913031 200913031 200913031 200913031 200848042 200848043 200848049	6222.03-00
Section 6223	Notice to Partners of Proceedings 200909058 200910051 200913014 200913014 200913014 200913014 200913014 200913015 200913015 200913015 200913015 200913015 200913050 200913050 200913050 200913050 200913050 200848048 200851091 200851110 200907034 200908034 200908037	6223.00-00
	• Information for Secretary's Notices 200913038 200913038 200913038 200913038 200913038	6223.02-00
	• Failure to Provide Notice	6223.04-00
	• <i>Proceedings Not Finished</i> 200907028	6223.04-02
	• Tax Matters Partner 200909049	6223.05-00
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 200913061 200913061 200913061 200913061 200913061	6224.00-00
	• Partner May Waive Rights 200911024	6224.01-00
	• <i>Settlement Agreement</i> 200910044 200848038 200851083 200851093 200911025 200914050 200914061	6224.01-01
	• <i>Binds All Partners</i> 200909052	6224.01-03
	• <i>Ancillary Consistent Agreements</i> 200913016 200913016 200913016 200913016 200913016	6224.01-04
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 200848069	6224.01-05
Section 6226	Judicial Review of Final Partnership Administrative Adjustments 200916030	6226.00-00
Section 6227	Administrative Adjustments Requests 200851085 200851101 200917038 200917040	6227.00-00
	• 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
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Period for Filing Petition 200908030	6228.02-00

Section 6229	Period of Limitations for Making Assessments	6229.00-00
	200913039 200913039 200913039 200913039 200913039 200914051	
	• Extension by Agreement	6229.02-00
	200910051 200913025 200913025 200913025 200913025 200913025 200913025 200913045	
	200913045 200913045 200913045 200913045 200913060 200913060 200913060	
	200913060 200913060 200848066 200848070 200848073 200851084 200851094	
	200906047 200907029 200908042 200912029 200912029 200914024 200914026	
	200914027 200914028 200914029 200914030 200914031 200914041	
	• Assessment of Partnership Items	6229.06-00
	200848047	
Section 6230	Additional Administration Provisions	6230.00-00
	200914042	
	• Coordination with Deficiency Proceedings	6230.01-00
	200914038	
	• Claims Arising Out of Erroneous Computations	6230.03-00
	• <i>Time for Filing Claim</i>	6230.03-01
	200910050	
	• Special Rules with Respect to Credits or Refunds	6230.04-00
	200913018 200913018 200913018 200913018 200913018	
Section 6231	Definitions and Special Rules	6231.00-00
	200851090	
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i>	6231.01-01
	200910038 200913032 200913032 200913032 200913032 200913032 200913040	
	200913040 200913040 200913040 200913040 200848052 200912019 200912019	
	200915039	
	• Partnership Item	6231.03-00
	200851092	
	• Affected Item	6231.05-00
	200848034 200912013 200912013 200912014 200912014	
	• Computational Adjustment	6231.06-00
	200913017 200913017 200913017 200913017 200913017 200851084 200907033	
	200917039	
	• Tax Matters Partner	6231.07-00
	200910038 200910039 200910051 200913024 200913024 200913024 200913024	
	200913024 200913034 200913034 200913034 200913034 200913034 200913037	
	200913037 200913037 200913037 200913037 200848061 200851096 200908027	
	200912016 200912016 200912018 200912018 200912027 200912027 200914025	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	200909054 200910032 200913041 200913041 200913041 200913041 200913041	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	200912021 200912021	
Section 6233	Extension to Entities Filing Partnership Returns, Etc.	6233.00-00
	200913036 200913036 200913036 200913036 200913036	
	• Similar Rules in Certain Cases	6233.02-00
	200913035 200913035 200913035 200913035 200913035	
Section 6240	Treatment of Electing Large Partnerships	6240.00-00
	200911017 200911018	

Section 6241	Partner's Return Must Be Consistent with Partnership Return 200910049	6241.00-00
Section 6302	Mode or Time of Collection 200914044	6302.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 200840001 200847001	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	• <i>Tenancy, Held in--Joint</i> 200836030	6321.01-50
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 200848027 200851102	6323.00-00
Section 6324	Special Liens for Estate and Gift Tax 200803016	6324.00-00
Section 6325	Release of Lien or Discharge of Property	6325.00-00
	• Certificate of Discharge 200848046	6325.03-00
	• Conclusive Effect 200839001	6325.05-00
Section 6331	Levy and Distraint 200909037 200819001 200835030 200836002 200848074 200851055 200851074 200851102 200915036	6331.00-00
	• Administrative Policy 200916029	6331.03-00
	• Levy Procedure 200910052 200815001 200911021	6331.18-00
Section 6334	Property Exempt From Levy 200909037 200910033	6334.00-00
Section 6335	Sale of Seized Property 200913049 200913049 200913049 200913049 200913049 200911033	6335.00-00
Section 6338	Certificate of Sale; Deed of Real Property 200915040	6338.00-00
Section 6343	Authority to Release Levy 200914052	6343.00-00
Section 6402	Authority to Make Credits or Refunds 200914052 200915043	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 200911027	6402.01-00
	• Requirement That a Claim Be Filed 200848045	6402.04-00
	• <i>Timing</i> 200914040	6402.04-01
	• Who May File a Claim 200916028	6402.05-00
Section 6404	Abatements	6404.00-00
	• General Rule 200802030 200815034	6404.01-00

	• Interest Assessments 200815034	6404.04-00
	• Abatement of Interest 200815034	6404.06-00
	• <i>Time Limitations</i> 200815034 200915034	6404.06-09
Section 6405	Reports of Refunds and Credits 200913026 200913026 200913026 200913026 200913026 200848075 200851106	6405.00-00
	• By Joint Committee to Congress 200913051 200913051 200913051 200913051 200913051	6405.02-00
Section 6427	Fuels Not Used for Taxable Purposes 200808017 200808018 200809031	6427.00-00
	• Intercity, Local, or School Buses 200910018	6427.02-00
	• Applicable Laws 200840013	6427.12-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200913059 200913059 200913059 200913059 200913059 200848026 200848028 200851068 200851080 200908014 200911016 200914039 200917030 200917036	6501.00-00
	• Effects of Net Operating Loss Carrybacks	6501.01-00
	• <i>Effect of Change in Law</i> 200906050	6501.01-04
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200851071	6501.07-00
	• <i>Estate and Gift Taxes</i> 200848060	6501.07-18
	• Waiver of Limitation (Waived v. Not Waived) 200851067	6501.08-00
	• <i>Filing of Waiver by Fiduciary</i> 200851067	6501.08-08
	• <i>Execution by Corporate Officer</i> 200914049	6501.08-09
Section 6502	Collection After Assessment (Timely v. Not Timely)	6502.00-00
	• Waivers	6502.03-00
	• <i>Effect on Tax Lien</i> 200914055	6502.03-03
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 200907027	6503.00-00
	• During Appeal in Tax Court	6503.02-00
	• <i>Waiver Executed</i> 200908041	6503.02-01
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 200913022 200913022 200913022 200913022 200913022 200913023 200913023 200913023 200913023 200913023 200819016 200908014 200911027 200914040 200915035	6511.00-00
	• Limitation of Amount	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 200913022 200913022 200913022 200913022 200913022 200913023 200913023 200913023 200913023 200913023	6511.03-02
	• <i>Amended or Supplemental Claims</i> 200819016	6511.05-00
Section 6513	Time Return Deemed Filed and Tax Considered Paid	6513.00-00
	• <i>Estimated Tax</i> 200909042	6513.02-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred)	6532.00-00
	• <i>Suits by Taxpayer</i>	6532.02-00
	• <i>Reconsideration by Secretary</i> 200828028	6532.02-06
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 200819017 200851087	6601.00-00
	• <i>Interest on Deficiencies</i>	6601.01-00
	• <i>Transferee Liability</i> 200848068 200851072 200915038 200916027	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
Section 6621	Determination of Rate of Interest; Compounding of Interest 200840041 200908038 200908040	6621.00-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 200909060 200911015 200915045	6651.00-00
	• <i>Reasonable Cause v. Willful Neglect</i> 200915045	6651.03-00
	• <i>Return Prepared by Service</i> 200909060	6651.20-00
Section 6662	Accuracy-related penalty 200908044 200914036	6662.00-00
Section 6664	Definitions and Special Rules 200913048 200913048 200913048 200913048 200913048 200851079 200906049	6664.00-00
	• <i>Definition of Underpayment</i> 200909050 200909059 200851062	6664.01-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200838027 200908045 200915035 200915047	6672.00-00
	• <i>Party Liable</i> 200916024	6672.03-00

Section 6698	Failure to File Partnership Return 200909057 200911019	6698.00-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 200913033 200913033 200913033 200913033 200913033	6703.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 200851073	6707.00-00
	• Failure to Furnish Tax Shelter Identification Number	6707.02-00
	• <i>Penalty</i> 200913028 200913028 200913028 200913028 200913028	6707.02-02
Section 6861	Jeopardy Assessment of Income, Estate, and Gift Taxes	6861.00-00
	• Procedure 200908036	6861.03-00
Section 6901	Transferred Assets (See 9113.00-00) 200909036 200851087	6901.00-00
	• Method of Collection 200848059	6901.01-00
	• Period of Limitations	6901.03-00
	• <i>Extension by Agreement</i> 200909048	6901.03-01
Section 7121	Closing Agreements 200910031 200913057 200913057 200913057 200913057 200913057	7121.00-00
	• Validity 200802031	7121.06-00
Section 7122	Compromises 200909051 200910033 200907026	7122.00-00
	• Jurisdiction 200909051	7122.09-00
	• Policy 200912022 200912022	7122.13-00
Section 7216	Disclosure or Use of Information by Preparers of Returns 200907036	7216.00-00
Section 7402	Jurisdiction of District Courts	7402.00-00
	• Judgments 200848067	7402.02-00
Section 7403	Action to Enforce Lien or to Subject Property to Payment of Tax	7403.00-00
	• Property Subject v. Not Subject to Enforcement 200910033	7403.05-00
Section 7405	Action for Recovery of Erroneous Refunds 200906052 200917036	7405.00-00
Section 7425	Discharge of Liens 200914046	7425.00-00
	• Redemption by United States 200913058 200913058 200913058 200913058 200913058	7425.05-00
Section 7426	Civil Actions by Persons Other Than Taxpayers 200848046 200914052	7426.00-00

Section 7430	Awarding of Court Costs and Certain Fees	7430.00-00
	• 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
Section 7436	Proceedings for Determination of Employment Status	7436.00-00
	• Tax Court Jurisdiction	7436.01-00
	• <i>Worker Classification</i> 200910045 200822026	7436.01-03
	• Limitations	7436.03-00
	• <i>Service Recipient Only</i> 200914045	7436.03-01
Section 7479	Declaratory Judgments Relating to Eligibility of Estate with Respect to Installment Payments Under Section 6166	7479.00-00
	200915037	
Section 7503	Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday	7503.00-00
	200914044	
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone	7508.00-00
	200912030 200912030	
Section 7520	Valuation Tables	7520.00-00
	200847014	
Section 7602	Examination of Books and Witnesses	7602.00-00
	200913021 200913021 200913021 200913021 200913021 200814008	
	• Discovery	7602.04-00
	• <i>By Third-Parties</i> 200914034	7602.04-03
	• Intervention by Taxpayer	7602.06-00
	• <i>Right to Notice</i> 200914034	7602.06-04
Section 7605	Time and Place of Examination	7605.00-00
	200908028	
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	200848024	
	• Right to Intervene and Quash 200907035	7609.03-00
Section 7611	Restrictions on Church Tax Inquiries and Examinations	7611.00-00
	200911028	

200801003 200803004 200803007 200803009 200803010 200804001 200804002
 200804003 200804019 200805013 200805020 200808011 200808020 200808029
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 200810004 200810006 200810007 200811001 200811005 200811006 200811011
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200917023

- Associations v. Corporations

7701.01-00

200913043 200913043 200913043 200913043 200903002 200903003
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 200903060 200903061

- Partnerships v. Associations

7701.02-00

200804007 200808015 200816029 200910011 200913042 200913042 200913042
 200913042 200913042 200816031 200822020 200845009 200845010 200845011
 200845012

	• <i>Limited Partnerships</i> 200816029 200816031	7701.02-03
	• Association v. Trust 200913001 200913001 200913001 200913001 200913001 200810002 200811007 200835029 200848010	7701.03-00
	• <i>Liquidating Trusts</i> 200811007	7701.03-06
	• <i>Ordinary Trusts</i> 200807003 200807003	7701.03-08
	• Indian Tribal Government 200845025	7701.20-00
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i> 200828019 200914001	7701.25-01
Section 7702	Life Insurance Contract Defined 200805022 200910001 200814005 200838018 200903001 200906001	7702.00-00
	• Correction of Errors 200819003 200838018 200841034 200901028 200917002	7702.20-00
Section 7702A	Modified Endowment Contracts 200906001	7702A.00-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 200909006 200845035 200848018	7704.00-00
	• Meaning of 200803004 200852005	7704.01-00
	• Qualifying Income 200821021 200844002 200909006 200827014 200827022 200841017 200845024 200845035	7704.03-00
Section 7805	Rules and Regulations 200909043 200913053 200913053 200913053 200913053 200913053	7805.00-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	• Tax Exempt Bonds 200911001	7871.03-00
Section 8021	Powers 200911011	8021.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200801005 200802021 200802029 200803006 200803007 200803010 200803013
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200914008 200914015 200915007 200915008 200915009 200915010 200915011
200915013 200915023 200915027 200916001 200916002 200916005 200916006
200916009 200916010 200916011 200916015

• 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 200913009 200913009 200913009 200913009 200913009 200812021 200817027 200822023 200829009 200830007 200832002 200841016 200843017 200846016 200849008 200849009 200852027 200852028 200901027 200905017 200905017 200906041 200908023 200908024 200914006 200915028 200915029	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 200914015	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 200917018	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 200913005 200913005 200913005 200913005 200913005 200913006 200913006 200913006 200913006 200913006 200913010 200913010 200913010 200913010 200913010 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 200915013 200916008 200917019	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 200917001	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
 200801003 200802006 200802007 200803009 200803010 200804001 200804002
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200917013 200917016 200917017 200917021 200917022 200917023

Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) 200817037	9114.00-00
	<ul style="list-style-type: none"> • 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 	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	<ul style="list-style-type: none"> • Allowance of Claims (Section 502) 9115.04-00 	

	• <i>Interest</i>	9115.04-06
	200915046	
Section 9999	Miscellaneous Issues	9999.00-00
	200851081 200906046 200911031 200914048 200914058	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200915038 200916027	
	• <i>Freedom of Information Act</i>	9999.92-01
	200848031	
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i>	9999.94-02
	200848031	
	• Not Able to Identify Under Present List	9999.98-00
	200802023 200806002 200806003 200806004 200806011 200808013 200808014	
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