

Publication 1078
Issue: 09/25/2009

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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Department of the Treasury
Internal Revenue Service

Section 40	Alcohol Used as Fuel 200935022	40.00-00
Section 42	Low-Income Housing Credit 200913012 200913012 200913012 200913012 200913012 200913013 200913013 200913013 200913013 200913013	42.00-00
	• Qualified Basis 200916007	42.03-00
Section 43	Enhanced Oil Recovery Credit 200906048	43.00-00
Section 45	Electricity Produced from Certain Renewable Sources 200921020	45.00-00
Section 47	Rehabilitation Credit 200937001	47.00-00
	• General Rule; Percentages 200926022	47.01-00
Section 59	Other Definitions and Special Rules 200901010 200908014 200919004	59.00-00
Section 61	Gross Income v. Not Gross Income 200901008 200901030 200906010 200906012 200908025 200912002 200912002 200915006 200919031 200924008 200925039 200929007 200929007 200929007 200932021 200932055 200932058 200938006 200938018	61.00-00
	• Damages, Court Awards, Settlements 200903073	61.28-00
	• Assignments 200903073	61.30-00
	• Governmental Benefits and Subsidies 200910029	61.40-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 200930029	62.02-02
Section 71	Alimony--Separate Maintenance Payments 200923027	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200920052 200920053 200924046 200925044 200939018	72.00-00
	• Tax on Early Distributions from Qualified Retirement Plans 200925044	72.20-00
	• <i>Disability</i> 200922041	72.20-03
	• <i>Substantially Equal Payments</i> 200925044 200929021 200929021 200929021	72.20-04
Section 83	Property Transferred in Connection With Performance of Services 200915041	83.00-00
	• Certain Restrictions Which Will Never Lapse	83.04-00
	• <i>Cancellation</i> 200934020	83.04-02

Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200911003 200923005 200936012	103.00-00
	• State and Local 200911003 200923005 200936012	103.02-00
	• <i>Political Subdivisions</i> 200923005	103.02-01
	• <i>On Behalf Of</i> 200911003 200936012	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200903073 200923025 200925036	104.00-00
	• Workmen's Compensation 200925036	104.02-00
	• Damages 200912002 200912002 200918001 200925039 200935032	104.03-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200914009 200914010 200914011 200915015 200915016 200915017 200918019 200918020 200922012 200935003 200937023 200938009	106.00-00
Section 107	Rental Value of Parsonage (Excluded v. Not Excluded) 200925001	107.00-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200914065 200914066 200933026	111.00-00
Section 115	Income of States, Municipalities, etc. 200908011 200908013 200909019 200914009 200914010 200914011 200915015 200915016 200915017 200915022 200918019 200918020 200919022 200921024 200922012 200924015 200924035 200925032 200935003 200935020 200937023 200938009	115.00-00
	• Essential Governmental Function 200932014	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> 200901018 200922032 200922055 200928023 200928023	118.01-02
	• <i>Section 362 Basis Rule</i> 200928023 200928023	118.01-03
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200936024	121.00-00
	• General Requirements	121.01-00
	• <i>Use</i> 200936024	121.01-03
	• <i>Computation of Excludable Gain</i> 200936024	121.01-04
Section 122	Certain Reduced Uniform Services Retirement Pay	122.00-00
	• General Rule 200928004	122.01-00

Section 132	Certain Fringe Benefits	132.00-00
	• No Additional Cost Service 200908032	132.01-00
	• Qualified Employee Discount 200923029	132.02-00
Section 134	Certain Military Benefits	134.00-00
	200910058	
Section 141	Private Activity Bond; Qualified Bond	141.00-00
	200924013	
	• Private Business Tests	141.01-00
	• <i>Business Use Test</i> 200915002	141.01-01
	• <i>5 Percent Test</i> 200934010	141.01-03
	• <i>Output Facilities</i> 200915002 200934010	141.01-04
	• Management Contracts 200926005	141.07-00
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200923008	142.04-00
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200936004	146.07-00
Section 148	Arbitrage	148.00-00
	200924013	
Section 152	Dependent Defined	152.00-00
	• Support Test for Children of Divorced Parents	152.08-00
	• <i>Release of Exemption</i> 200925041	152.08-02
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	200901033 200911002 200912012 200912012 200923025 200923033 200924034 200933029 200934041	
	• 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
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>General Rules</i> 200919020	162.36-01

	• <i>Covered Employees</i> 200916012 200923030	162.36-02
Section 163	Interest 200910006 200910037 200921011	163.00-00
	• Limitation on Investment Interest in General 200919007	163.03-00
	• <i>Investment Income and Expenses</i> 200919007	163.03-03
	• Qualified Residence Interest	163.06-00
	• <i>Acquisition Indebtedness</i> 200911007	163.06-01
Section 164	Taxes 200926023 200926025	164.00-00
	• Real Property Taxes 200921023	164.01-00
Section 165	Deductions For Losses 200910029 200917032 200919040	165.00-00
	• Basis 200902011 200902011	165.01-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 200917034 200917035 200919036	165.03-00
	• Capital Losses 200924040	165.05-00
	• Worthless Securities 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 167	Depreciation	167.00-00
	• Basis 200937034	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 200916007	167.13-05
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200933023	167.22-01
Section 168	Modified Accelerated Cost Recovery System 200914060 200916007	168.00-00
	• Classification of Property 200914062	168.20-00

Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 200907015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	200923005 200936029	
	• Value of Contribution	170.02-00
	• <i>Food ISP - Contributions of Food Inventory to a Charitable Organization</i> 200927034	170.02-01
	• Percentage Limitations	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	170.07-05
	• Disallowance of Deduction	170.12-00
	• <i>Section 508(d) or 4948(c)(4) Organizations</i> 200932020	170.12-01
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	200927031	
	• Carryback and Carryover 200924034 200927031	172.01-00
	• <i>10-Year Carryover</i> 200924034	172.01-05
	• Product Liability Losses 200924034	172.06-00
	• Deferred Statutory or Tort Liability Losses 200931007 200931007 200931007	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible)	174.00-00
	200908014	
Section 193	Tertiary Injectants (See Also 4993.02-00 et seq.)	193.00-00
	200935028	
Section 197	Amortization of Goodwill & Certain Other Intangibles	197.00-00
	200922003 200922005	
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00
	200921023	
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	• Construction Costs 200916007	263.01-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 200916007	263A.02-10

	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 200917031	263A.03-02
	• Interest Capitalization 200913011 200913011 200913011 200913011 200913011	263A.08-00
	• <i>Designated Property</i> 200913011 200913011 200913011 200913011 200913011	263A.08-01
	• Unit of Property 200913011 200913011 200913011 200913011 200913011	263A.10-00
	• Production Period 200913011 200913011 200913011 200913011 200913011	263A.12-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 200923025	265.00-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 200932004 200936033	267.00-00
	• Losses: Deduction Disallowed 200931043 200931043 200931043	267.01-00
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Controlled Group Defined</i> 200924043	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 200924043	267.07-02
Section 277	Deduction Incurred by Certain Membership Organizations in Transactions With Members 200927031	277.00-00
Section 280B	Demolition of Structures	280B.00-00
	• Demolition of Any Structures	280B.01-00
	• <i>Chargeable to Capital Account</i> 200937035	280B.01-02
Section 280G	Golden Parachute Payments 200923031	280G.00-00
Section 301	Distributions of Property 200906040 200909029 200915032 200916021 200917020 200924043 200927022 200935013 200939007 200939008 200939009 200939010	301.00-00
	• Dividend in Property 200906040 200917020	301.01-00
Section 302	Distributions in Redemption of Stock	302.00-00
	• Not Essentially Equivalent to a Dividend 200912006 200912006	302.01-00
	• Disproportionate Redemption of stock 200928004 200928004 200928005 200928005 200928006 200928006 200928007 200928007 200928008 200928008 200928009 200928009 200928010 200928010 200928011 200928011	302.02-00
	• Complete Termination of Interest 200939011	302.03-00

Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200906040 200917020	305.00-00
	• Stock Dividends 200906040 200917020	305.01-00
	• Distributions in Lieu of Money 200915032 200916021	305.03-00
Section 311	Taxability of Corporation on Distribution 200910030 200934013	311.00-00
	• Distributions of Appreciated Property 200934013	311.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200924043	331.00-00
Section 332	Complete Liquidation of Subsidiaries 200908016 200915001 200921002 200930030 200936022	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
	• 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)	337.00-00
	• Loss Disallowance 200932048	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 200905021 200905021 200928028 200928028 200935012	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200906034 200931002 200931002 200931002 200928017 200928017	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor 200908016 200912008 200912008 200915031 200930030 200935002	351.00-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200901022 200906028 200907013 200913007 200913007 200913007 200913007 200913007 200913007 200916017 200924036 200934028 200936005 200938023	355.00-00
	• Spin-Off 200901022 200903075 200905001 200905001 200910010 200910025 200912008 200912008 200916017 200931004 200931004 200931004 200921002 200922028 200924036 200932018 200936022 200938023 200939002	355.01-00
	• <i>Split-Off</i> 200901014 200901022 200905018 200905018 200906028 200906032 200907001 200907013 200907023 200909028 200909030 200913007 200913007 200913007 200913007 200913007 200915001 200915026 200923010 200921002 200924036 200926019 200926020 200926024 200927007 200927008 200927009 200927010 200927011 200934028 200936005	355.01-01
	• Active Business 200905018 200905018 200939002	355.03-00

	• Control 200910025	355.05-00
	• Distributions Within a Consolidated Group 200914017	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 200926019 200926020 200927007 200927008 200927009 200927010 200927011	355.10-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)	361.00-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 200913055 200913055 200913055 200913055 200913055	361.02-02
Section 362	Basis to Corporations	362.00-00
	• Capital Contributions by Nonshareholders 200928023 200928023	362.02-00
	• <i>Other Than Money</i> 200928023 200928023	362.02-01
Section 367	Foreign Corporations	367.00-00
	200913008 200913008 200913008 200913008 200913008	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200913008 200913008 200913008 200913008 200913008 200919032	367.03-00
	• <i>Transfer of Stock Subject to a Five-Year Gain Recognition Agreement</i> 200919032	367.03-06
	• <i>Transfers of Stock in a Controlled Foreign Corporation</i> 200919032	367.03-09
	• <i>Requirements of Gain Recognition Agreement</i> 200919032	367.03-10
	• <i>Failure to Comply</i> 200919032	367.03-14
	• 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
	200907013 200910026 200910027 200913007 200913007 200913007 200913007 200913007 200916017 200924036 200928001 200928001 200934001 200934028 200934038 200936005 200938023	
	• Statutory Merger or Consolidation (Type "A") 200910028 200911004 200912008 200912008 200914017 200921002 200928001 200928001 200930025 200932018	368.01-00
	• Stock for Stock (Type "B") 200905001 200905001 200935002	368.02-00
	• Stock for Property (Type "C") 200910026 200910027	368.03-00
	• Assets for Control of Transferee (Type "D") 200901014 200901022 200903075 200906028 200906032 200906033 200907001 200907013 200907023 200909028 200910010 200912008 200912008 200913007 200913007 200913007 200913007 200913007 200915001 200915026 200915030 200916017 200923010 200931004 200931004 200931004 200922028 200924036 200926024 200934028 200936005 200936022	368.04-00

	• Recapitalization (Type "E") 200921002 200935002	368.05-00
	• Change in Identity, etc. (Type "F") 200930030 200937006 200938023	368.06-00
	• Continuity of Interest Rule 200910026 200910027	368.08-00
	• <i>Business Enterprise Continuity</i> 200910026 200910027	368.08-06
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 200914022	381.00-00
	• Net Operating Loss Carryovers 200924042	381.01-00
	• Earnings and Profits 200911010	381.02-00
	• Successor Insurance Company 200914022	381.21-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200901001 200901003 200902007 200902007 200909030 200915033 200926027 200935011 200938010	382.00-00
	• Ownership Change	382.07-00
	• <i>Segregation Rules</i> 200934002	382.07-05
	• Definitions and Special Rules	382.11-00
	• <i>Treating Interests As Stock</i> 200938010	382.11-07
	• <i>5-Percent Shareholder</i> 200902007 200902007	382.11-09
	• Operating Rules	382.12-00
	• <i>Fluctuation in Value</i> 200901001 200901003 200934002	382.12-06
	• <i>Reduction for Interest Payment</i> 200934002	382.12-09
	• <i>Insolvency Transactions</i> 200934002	382.12-14
	• <i>Controlled Groups</i> 200904002 200904003 200904004 200904005 200904006	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness 200925002	385.00-00
	• Debt v. Equity 200925002	385.01-00
	• New Financial Products 200932049	385.03-00
	• <i>Debt v. Equity Issues</i> 200932049	385.03-02
	• Hybrid Instruments	385.04-00

	• <i>Adjustable Rate Preferred Stock</i> 200925002	385.04-04
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200903106	401.00-00
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 200933026 200935033	401.01-01
	• Required Distributions	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200936049	401.06-02
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200907046 200910069 200912041 200912041 200914067 200914072 200920061 200924061 200926041 200929020 200929020 200929020 200929022 200929022 200929022 200938030	402.00-00
	• Unrealized Appreciation of Employer's Securities 200925049 200927045 200935046	402.07-00
	• Rollover Contributions 200904030 200909074 200938035	402.08-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200934012	403.04-00
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
	• Year of Deduction 200905016 200905016	404.11-00
Section 408	Individual Retirement Accounts 200915063 200922056 200922057 200922058 200922059 200922060	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 200928041 200928043 200935045	408.01-00
	• Rollover Contributions 200901035 200903104 200904027 200904028 200904029 200904031 200904032 200904034 200907037 200907038 200907042 200907043 200907047 200907048 200907049 200909069 200909075 200909076 200909077 200910068 200911046 200911047 200911048 200912040 200912040 200912042 200912042 200913071 200913071 200913071 200913071 200913071 200914068 200914069 200914070 200914071 200915063 200918024 200919061 200919062 200919063 200919065 200919066 200919067 200919068 200919069 200919070 200919071 200920054 200920055 200920056 200920057 200920058 200920059 200920060 200923056 200931061 200931061 200931061 200931062 200931062 200931062 200931063 200931063 200931063 200921037 200921038 200921039 200921040 200924056 200924057 200925043 200925046 200925047 200925048 200926039 200926040 200926042 200927043 200927044 200930050 200930051 200930052 200930053 200933038 200933039 200934046 200935047 200935048 200935049 200936044 200936046 200936047 200936048 200936049 200937040 200938034 200938037 200938038 200938039 200938041	408.03-00
Section 408A	Roth IRA 200915063 200921036 200924062	408A.00-00
Section 410	Minimum Participation Standards 200913020 200913020 200913020 200913020 200913020	410.00-00

Section 411	Minimum Vesting Standards 200929023 200929023 200929023 200936045	411.00-00
	• Normal Retirement Benefit 200936045	411.01-00
	• Vesting of Employer Contributions 200936045	411.02-00
	• Accrued Benefit Requirements 200936045	411.03-00
Section 412	Minimum Funding Standards	412.00-00
	• Minimum Funding Waiver 200917047 200921030 200930054 200936041 200936042	412.06-00
	• Accrued Benefit Waiver 200935033	412.07-00
Section 413	Collectively Bargained Plans	413.00-00
	• Plans Maintained by More Than One Employer 200913062 200913062 200913062 200913062 200913062	413.04-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200904033 200904035 200904036	415.00-00
Section 419	Treatment of Funded Welfare Benefit Plans 200914065 200914066 200931049 200931049 200931049	419.00-00
	• Welfare Benefit Fund 200931049 200931049 200931049 200922038	419.03-00
	• Account Limit	419.12-00
	• <i>Collectively Bargained Funds</i> 200931049 200931049 200931049	419.12-02
	• Ten or More Employer Plan Exception 200931049 200931049 200931049	419.14-00
Section 424	Definitions and Special Rules 200925029	424.00-00
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) 200906043 200937036	446.00-00
	• Change of Methods; Inventory 200935024	446.19-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200903079 200914018	451.00-00
	• Prepaid and Advance Income 200901032 200919046	451.13-00
	• Constructive Receipt 200935029	451.14-00
Section 453	Installment Method (Available v. Not Available) 200913004 200913004 200913004 200913004 200913004 200931001 200931001 200931001 200937013	453.00-00

	• Casual Sale of Personalty 200919033	453.02-00
	• Timely v. Untimely Elections	453.06-00
	• <i>Sale of Real Property</i> 200937007	453.06-03
	• <i>Election Out</i> 200935007	453.06-06
	• Revocation of Elections 200931001 200931001 200931001 200937013	453.08-00
	• <i>Election After Revocation</i> 200913006 200913006 200913006 200913006 200913006	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
	• Related Parties 200937007	453.11-00
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 200924005 200927016 200935016	457.00-00
	• Eligible Deferred Compensation Plan Defined 200933003 200934011	457.05-00
	• <i>Maximum Deferrals</i> 200934012	457.05-05
	• Participants in More than One Plan	457.06-00
	• <i>Coordination With Other Deferrals</i> 200934012	457.06-02
	• Special Rules	457.09-00
	• <i>Length of Service Award Plans</i> 200918007 200927023	457.09-08
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Custodial Accounts and Contracts</i> 200933003 200934011	457.12-02
Section 460	Special Rules for Long-Term Contracts 200938020	460.00-00
	• Percentage of Completion Method 200922040	460.02-00

	• <i>Look-Back Method</i> 200903076 200903077 200903078 200919041	460.02-01
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200919047 200924034	461.00-00
	• Incurred Liabilities 200932021	461.06-00
	• Accrual of Other Taxes 200920043	461.16-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 200917027	468A.01-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200909025 200912007 200912007 200932032 200932033 200935001 200935023	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>In General</i> 200931007 200931007 200931007	468A.05-01
Section 468B	Special Rules For Designated Settlement Funds 200916003 200924034	468B.00-00
	• Definitions	468B.04-00
	• <i>Qualified Payment</i> 200924034	468B.04-01
	• <i>Designated Settlement Fund</i> 200924037 200924038	468B.04-02
	• Clarification Of Taxation of Certain Funds 200924034	468B.07-00
Section 469	Passive Activity Losses and Credits Limited 200901009	469.00-00
	• Passive Activity Defined 200901009	469.03-00
	• <i>Definition of Activity</i> 200901009 200931038 200931038 200931038 200938001 200938004	469.03-03
	• Material Participation Defined 200911009	469.08-00
Section 472	Last-In, First-Out Inventories 200914015	472.00-00
	• Election 200914015	472.01-00
	• Change from LIFO Method 200935024	472.06-00
	• Inventory Price Index Method 200911008	472.09-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Securities Traders 200927005	475.08-00

Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	200910048	
	• Change From LIFO	481.06-00
	200935024	
	• Acceleration of Adjustment	481.07-00
	200935024	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Correlative Adjustments	482.03-00
	• <i>Intercompany Pricing</i>	482.03-02
	200913056 200913056 200913056 200913056	
Section 483	Interest on Certain Deferred Payments	483.00-00
	200930025	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200911037 200914065 200914066 200927031 200930049 200935041 200935043	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	200908051 200912039 200912039 200914063 200916033 200931059 200931059	
	200931059 200936040 200936043	
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i>	501.03-01
	200903081 200903083 200903084 200903085 200903087 200903088 200903090	
	200903091 200903092 200903095 200909065 200909066 200909067 200909068	
	200909070 200910062 200910063 200910064 200910065 200911043 200911045	
	200915056 200915057 200915059 200915060 200916034 200919050 200919053	
	200919054	
	• <i>Foundations</i>	501.03-02
	200912038 200912038 200926033	
	• <i>Trusts</i>	501.03-03
	200909063	
	• <i>Corporations</i>	501.03-05
	200901034 200912038 200912038 200931059 200931059 200931059 200935042	
	200939033	
	• <i>Civil Rights Groups</i>	501.03-07
	200908050	
	• <i>Educational Organizations</i>	501.03-08
	200913067 200913067 200913067 200913067 200913067 200936039	
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
	200902013 200902013	
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
	200931059 200931059 200931059	
	• <i>Religious Organizations</i>	501.03-20
	200913068 200913068 200913068 200913068 200913068	
	• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i>	501.03-22
	200908049	
	• <i>Schools, Colleges, etc.</i>	501.03-23
	200909064	
	• <i>Organizational and Operational Tests</i>	501.03-30
	200912039 200912039 200931059 200931059 200931059 200929019 200929019	
	200929019 200936038	

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200909072 200911040 200911042 200935044	501.04-00
• <i>Local Associations of Employees</i> 200903086 200910067	501.04-01
• <i>Political Activities Organizations</i> 200903080	501.04-03
• <i>Homeowners Association</i> 200934045	501.04-07
• Labor Organizations 200921041	501.05-00
• 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> 200916036	501.06-01
• Social Clubs 200915053 200927031	501.07-00
• <i>Profit v. Not for Profit</i> 200906057 200915055 200915061 200919052	501.07-01
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200909061 200911037 200914065 200914066	501.09-00
• <i>Permissible Benefits</i> 200914065 200914066	501.09-01
• Local Benevolent Life Insurance Associations, etc.	501.12-00
• <i>Mutual or Cooperative Electric Companies</i> 200907040	501.12-03
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200903082 200903089 200903093 200903094 200909062 200910066 200911044 200913069 200913069 200913069 200913069 200913069 200915054 200915058 200915062 200919051	501.15-00
• Organization of Past or Present Armed Forces Members 200936027	501.19-00
• Control of Corporation 200904026	501.30-00
• Income Inures v. does Not Inure to Private Individual 200904026 200910060 200914064 200926036 200926037 200928043 200937039	501.32-00
• Private v. Public Interest Served 200901034 200904026 200908051 200910060 200914064 200916035 200928045 200929019 200929019 200929019 200935043	501.33-00
• "Exclusively" Test 200910061 200928045	501.35-00
• Business Activities	501.36-00
• <i>Section 501(c)(3) Organizations</i> 200904026 200910060 200910061	501.36-01
• Legislative and Political Propaganda Activities 200908050 200928045	501.38-00

	• "Action" Organizations 200908050	501.38-01
Section 507	Termination of Private Foundation Status 200902012 200902012 200912036 200912036	507.00-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 200901023	508.00-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions	509.01-00
	• <i>Private Foundation</i> 200935042	509.01-01
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200906053 200906054 200906055 200906056 200913063 200913063 200913063 200913063 200913063 200913065 200913065 200913065 200913065 200913065 200919055 200919056 200919057 200931064 200931064 200931064 200927031	512.00-00
	• Deductions 200911013	512.08-00
Section 552	Definition of Foreign Personal Holding Company 200937031	552.00-00
Section 565	Consent Dividends 200921003	565.00-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• Personal Exemption 200928029	642.02-00
	• Charitable Deduction 200905027 200905027 200906008 200928029	642.03-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 200904020	663.04-00
Section 664	Charitable Remainder Trusts 200912005 200912005	664.00-00
	• Definitions 200932020	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200932003	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200920031 200923024 200927022	671.00-00
	• Method of Reporting 200917005	671.04-00
Section 675	Administrative Powers 200913001 200913001 200913001 200913001 200913001 200923024	675.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200901030	678.00-00
Section 682	Income of an Estate or Trust in Case of Divorce, etc. 200923027	682.00-00
Section 701	Partners, Not Partnerships, Subject to Tax	701.00-00

	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200919043	701.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Distributive Share	702.01-00
	• <i>Charitable Contributions</i> 200927034	702.01-02
	• <i>Deductions</i> 200909032	702.01-08
Section 703	Partnership Computations	703.00-00
	• Partnership Elections 200921009	703.05-00
Section 704	Partner's Distributive Share	704.00-00
	200909032	
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 200936037	704.01-04
Section 705	Determination of Basis of Partner's Interest	705.00-00
	200921009	
Section 708	Continuation of Partnership	708.00-00
	200921009	
	• Division 200921009	708.03-00
Section 721	Nonrecognition of Gain or Loss on Contributions	721.00-00
	200931042 200931042 200931042 200934013	
Section 731	Extent of Recognition of Gain or Loss on Distribution	731.00-00
	200916023	
Section 736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	736.00-00
	200928036 200928036	
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	754.00-00
	200901015 200901016 200903068 200906026 200917018 200921013 200929003 200929003 200929003 200932037	
	• Timeliness of Election 200903069 200908018 200921006 200921013 200922007 200924014 200933001	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	817.00-00
	200915006 200919025 200938006 200938018	
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies	831.00-00
	• Alternative Tax Small Companies 200928014 200928014	831.02-00

	• Whether Company Qualifies as Insurance Company 200907006	831.03-00
Section 832	Insurance Company Taxable Income	832.00-00
	• Losses Incurred 200939019	832.06-00
Section 851	Definition of Regulated Investment Company 200916016	851.00-00
	• Gross Income Requirement 200912003 200912003 200923011 200931003 200931003 200931003 200931008 200931008 200931008 200922010 200932007 200936002 200939017	851.02-00
	• Treatment of Certain Hedging Transactions 200916016	851.07-00
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
	• General Rule 200913010 200913010 200913010 200913010 200913010	855.01-00
Section 856	Definition of Real Estate Investment Trust 200901007 200909011 200913057 200913057 200913057 200913057 200913057 200923034 200922011	856.00-00
	• Income Requirements 200916014 200932021	856.01-00
	• Investment Requirements 200936026 200937005	856.02-00
	• Rents From Real Property 200921019	856.04-00
Section 860D	REMIC Defined	860D.00-00
	• Election 200924016	860D.01-00
Section 861	Income From Sources Within the U.S. 200912028 200912028	861.00-00
	• Allocation and Apportionment of Interest Expense (In General) 200920034	861.09-00
	• <i>Asset Method of Apportionment</i> 200920034	861.09-06
	• <i>Fair Market Value Method</i> 200920034	861.09-07
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 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00

	• <i>Exemption from Tax on Certain Interest and Dividends</i> 200933002	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments 200908019 200933002	871.04-00
Section 881	Tax on Income of Foreign Corporations Not Connected with United States Business 200933002	881.00-00
Section 884	Branch Tax 200925030 200932015	884.00-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 200932015	884.08-00
Section 892	Income of Foreign Governments and of International Organizations	892.00-00
	• Exempt vs. Nonexempt Income Under Section 892 200924002	892.02-00
Section 897	Disposition of Investment in United States Real Property 200903072 200913005 200913005 200913005 200913005 200913005 200915013	897.00-00
	• U.S. Real Property Interest 200923001	897.02-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation	897.06-00
	• <i>Foreign to Foreign Reorganization</i> 200903072	897.06-02
	• Special Rules for REITS 200923001	897.09-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	• Allowance of Credit	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200938011	901.01-04
	• Amount Allowed 200920051	901.02-00
Section 905	Applicable Rules	905.00-00
	• Year in Which Credit Taken 200920043	905.01-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200928014 200928014	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income 200910023	954.02-00
	• <i>Nonfunctional Currency Transactions</i> 200910023	954.02-07
Section 985	Functional Currency 200901026	985.00-00
Section 992	Requirements of a Domestic International Sales Corporation 200909002 200921018	992.00-00

	• Election	992.02-00
	200916008 200917019 200925019 200928027 200928027 200934029	
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	200901008 200901030 200913002 200913002 200913002 200913002 200913002	
	200923012 200923013 200923014 200923015 200923016 200922013 200922014	
	200922015 200922016 200922017 200922018 200922019 200922020 200922021	
	200922022 200922023 200922024 200922025 200922026 200922027 200924008	
	200924018 200927035 200928004 200928004 200928005 200928005 200928006	
	200928006 200928007 200928007 200928008 200928008 200928009 200928009	
	200928010 200928010 200928011 200928011 200932004	
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i>	1001.02-07
	200904001 200904014 200904015 200904016 200932029	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	• Property Acquired from a Decedent	1014.04-00
	200937028	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	200919027 200920032	
	• Like Kind Property	1031.02-00
	200901004 200901020 200911006 200912004 200912004	
	• Deferred Exchanges	1031.05-00
	200908005 200909008	
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	200935009	
Section 1033	Involuntary Conversion	1033.00-00
	• General Rule	1033.01-00
	200921009	
	• Property Similar or Related in Service or Use	1033.03-00
	200907007	
	• Basis of Acquired Property	1033.05-00
	200921009	
Section 1045	Rollover of Gain from One Qualified Business Stock to Another	1045.00-00
	200906009	
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	1059.00-00
	200924041	
Section 1092	Straddles	1092.00-00
	200933002	
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	200901008	
	• Short-Term v. Long-Term Capital Gains and Losses	1222.01-00
	200928004 200928005 200928005 200928006 200928006 200928007 200928007	
	200928008 200928008 200928009 200928009 200928010 200928010 200928011	
	200928011	
Section 1245	Gain From Dispositions of Certain Depreciable Property	1245.00-00
	• General Rule	1245.01-00
	• <i>Ordinary Income</i>	1245.01-01
	200916004	

Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i>	1295.02-02
	200908020 200909031 200921028 200926006 200926008 200926009 200926010 200927003	
Section 1296	Passive Foreign Investment Company	1296.00-00
	200913010 200913010 200913010 200913010 200913010	
Section 1311	Correction of Error	1311.00-00
	200938021	
Section 1314	Amount and Method of Adjustment	1314.00-00
	• Method of Adjustment	1314.02-00
	200927040	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
	200901029	
Section 1361	Definitions	1361.00-00
	200906029 200910022 200910040 200927014 200927027 200933024 200934021 200935014 200935015	
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	200914019 200933021 200934021 200935014 200935015	
	• <i>More than One Class of Stock</i>	1361.01-04
	200910008 200910009 200933021 200934021 200935014 200935015	
	• <i>Ineligible Corporation</i>	1361.01-05
	200915001	
	• Certain Trusts Permitted as Shareholders	1361.03-00
	200910008 200910009 200927027	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	200906037 200931039 200931039 200931039 200924019 200935018	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	200906035 200908008 200912005 200912005 200913002 200913002 200913002 200913002 200913002 200924009 200924009 200925027 200927027	
	• Qualified Subchapter S Subsidiary	1361.05-00
	200909018 200910012 200910013 200910015 200910016 200914008 200915001 200916010 200926028 200927026 200928026 200928026	
Section 1362	Election by Small Business Corporation	1362.00-00
	200901002 200905014 200905014 200910040 200916019 200916020 200917008 200917026 200919028 200931040 200931040 200931040 200921029 200925031 200927027 200927028 200927029 200928012 200928012 200928024 200928024 200929002 200929002 200929002 200929006 200929006 200929006 200929009 200929009 200929009 200930026 200932001 200932022 200932027 200932031 200934003 200934021 200934035 200935014 200935015 200939006	
	• Eligible v. Ineligible	1362.01-00
	200907021 200915001 200919028 200928012 200928012 200933021 200934021 200935014 200935015 200939006	
	• <i>Shareholder Consent</i>	1362.01-01
	200908008	

	<ul style="list-style-type: none"> • <i>Late Elections</i> 1362.01-03 <p>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 200909007 200909009 200909021 200909026 200910014 200910020 200910021 200914008 200914012 200914014 200914016 200915018 200915019 200915021 200915024 200915025 200916018 200916019 200916020 200917014 200917017 200917025 200917026 200918016 200919021 200919024 200919026 200919028 200919029 200923009 200923022 200931006 200931006 200931006 200931035 200931035 200931035 200931040 200931040 200931040 200921008 200921021 200921029 200922001 200922008 200924001 200924003 200924004 200924017 200924020 200924039 200925017 200925035 200925040 200926002 200926026 200927001 200927017 200927018 200927026 200928002 200928002 200928003 200928003 200928012 200928012 200930026 200930034 200932012 200932013 200932027 200934009 200935017 200935021 200937003 200938002 200939004 200939006</p> <ul style="list-style-type: none"> • Termination of Election 1362.02-00 <p>200901011 200902002 200902002 200902003 200902003 200902004 200902004 200902005 200902005 200902006 200902006 200906015 200910008 200910009 200914005 200914008 200928024 200928024</p> <ul style="list-style-type: none"> • <i>Passive Investment Income</i> 1362.02-03 <p>200905011 200905011 200905012 200905012 200906019 200928024 200928024 200930027 200932010 200932011 200934019 200937004 200937029</p> <ul style="list-style-type: none"> • S Termination Year 1362.03-00 <p>200936015</p> <ul style="list-style-type: none"> • Inadvertent Terminations 1362.04-00 <p>200901002 200901012 200901024 200902001 200902001 200903062 200903066 200903067 200905014 200905014 200905019 200905019 200906019 200906027 200906030 200906037 200907012 200908007 200908008 200908009 200909003 200909017 200909024 200909027 200909033 200912001 200912001 200913003 200913003 200913003 200913003 200913003 200914007 200914013 200915003 200915004 200915005 200915012 200915020 200916010 200917006 200917008 200917024 200917028 200917029 200918015 200919001 200923007 200931036 200931036 200931036 200931039 200931039 200931039 200921001 200921008 200921022 200921027 200924009 200924019 200925027 200925031 200926028 200927006 200927012 200927027 200927029 200928015 200928015 200928020 200928020 200928025 200928025 200929002 200929002 200929002 200930027 200932031 200933021 200934007 200934008 200934019 200934021 200935014 200935015 200935018 200937002 200937029 200938007 200939014 200939015</p> <tr> <td>Section 1366</td> <td>Pass-Thru of Items to Shareholders 1366.00-00 200909032</td> </tr> <tr> <td>Section 1374</td> <td>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00 200906032 200909001 200910030 200915001</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> • Recognized Built-in Loss 1374.04-00 <p>200925005</p> </td> </tr> <tr> <td>Section 1375</td> <td>Tax Imposed On Certain Passive Investment Income 1375.00-00 200906019 200930027 200937029</td> </tr> <tr> <td>Section 1381</td> <td>Organizations to Which Part Applies 1381.00-00</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> • Certain Other Cooperatives 1381.02-00 <p>200907014</p> </td> </tr> <tr> <td>Section 1382</td> <td>Taxable Income of Cooperatives 1382.00-00 200909016 200909020 200930035</td> </tr>	Section 1366	Pass-Thru of Items to Shareholders 1366.00-00 200909032	Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00 200906032 200909001 200910030 200915001		<ul style="list-style-type: none"> • Recognized Built-in Loss 1374.04-00 <p>200925005</p>	Section 1375	Tax Imposed On Certain Passive Investment Income 1375.00-00 200906019 200930027 200937029	Section 1381	Organizations to Which Part Applies 1381.00-00		<ul style="list-style-type: none"> • Certain Other Cooperatives 1381.02-00 <p>200907014</p>	Section 1382	Taxable Income of Cooperatives 1382.00-00 200909016 200909020 200930035
Section 1366	Pass-Thru of Items to Shareholders 1366.00-00 200909032														
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 1374.00-00 200906032 200909001 200910030 200915001														
	<ul style="list-style-type: none"> • Recognized Built-in Loss 1374.04-00 <p>200925005</p>														
Section 1375	Tax Imposed On Certain Passive Investment Income 1375.00-00 200906019 200930027 200937029														
Section 1381	Organizations to Which Part Applies 1381.00-00														
	<ul style="list-style-type: none"> • Certain Other Cooperatives 1381.02-00 <p>200907014</p>														
Section 1382	Taxable Income of Cooperatives 1382.00-00 200909016 200909020 200930035														

Section 1388	Definitions; Special Rules 200935019	1388.00-00
Section 1402	Definitions	1402.00-00
	• Net Earnings From Self-Employment 200917037	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200914057	1402.05-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00
	• Exceptions to Duty to Withhold 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 200915013	1445.02-08
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i> 200903072	1445.07-02
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 200923001	1445.08-00
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners 200914032 200914033	1446.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200912024 200912024 200912032 200912032 200934001	1502.00-00
	• Intercompany Transactions 200906006 200934033	1502.13-00
	• <i>Obligations of Members</i> 200934001	1502.13-02
	• Excess Losses 200934001	1502.19-00
	• Consolidated Net Operating Loss Deduction 200901031 200908012 200924042	1502.21-00
	• Investment Adjustment 200932009	1502.32-00
	• Life and Non-Life 200905020 200905020 200906006	1502.50-00
	• Filing Requirements 200903070 200907020 200909010 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021	1502.75-00
	• <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 200914037 200914043	1502.77-00
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 200928028 200928028	1502.99-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 200923003	1503.04-00
Section 1504	Definitions	1504.00-00
	200905020 200905020 200923010 200935011	
	• 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> 200915001	1504.02-01
Section 2032	Alternate Valuation	2032.00-00
	• Exercise of Election 200930028	2032.01-00
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	• 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
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200918006 200919008 200919009 200919010	
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	200918006	
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	200918006	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200932020	2036.02-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	200918006	
	• Power to Alter or Amend 200919008 200919009 200919010	2038.01-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	200910003 200918006	
	• Post-1942 Powers 200901030 200907025	2041.02-00
	• General Power v. Not a General Power 200928013 200928013	2041.03-00
	• 5 and 5 Power 200917015	2041.11-00

Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200910002 200925003	2042.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 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) 200927013	2055.12-00
	• <i>Unitrusts</i> 200932020	2055.12-05
	• <i>Reformations of Nonqualifying Interests</i> 200927013	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	2056.00-00
	• Terminable Interests 200918014	2056.01-00
	• Qualified Terminable Interest Property 200930031	2056.07-00
	• <i>Effective Election</i> 200924006	2056.07-01
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 200910019	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i> 200910019	2056.19-01
	• <i>Reformation</i> 200919003	2056.19-05
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200901013 200901030 200924008 200936008 200936017 200936018 200936019 200936023	2501.00-00
	• Gift v. Not a Gift 200919002	2501.01-00
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) 200918006	2503.00-00
Section 2511	Transfers in General (Gift v. Not a Gift) 200910002 200917004 200918006 200925003	2511.00-00
	• Gifts Indirectly Made 200902008 200902008 200902009 200902009 200902010 200902010	2511.04-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i> 200917015	2514.04-01
Section 2518	Disclaimers 200901013	2518.00-00

Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200901013 200908003 200913002 200913002 200913002 200913002 200913002 200917004 200931011 200931011 200931011 200921007 200922013 200922014 200922015 200922016 200922017 200922018 200922019 200922020 200922021 200922022 200922023 200922024 200922025 200922026 200922027 200924008 200928013 200928013 200934027 200936008 200936017 200936018 200936019 200936023	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	200910003 200917015	
	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200901030 200902008 200902008 200902009 200902009 200902010 200902010	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	200902008 200902008 200902009 200902009 200902010 200902010 200919008 200919009 200919010	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	200906017 200906023 200931026 200931026 200931026 200924006 200925028 200926021 200930032 200934023 200938013 200938014 200938015 200938016 200939012 200939013	
	• Time and Manner of Allocation	2632.01-00
	200910004 200931009 200931009 200931009 200930033 200930033 200934025	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	200919005	
	• Allocation of Unused GST Exemption	2632.03-00
	200908002 200910004 200932026 200934036 200936014	
Section 2642	Inclusion Ratio	2642.00-00
	200905002 200905002 200905003 200905003 200908002 200916002 200919013 200931010 200931010 200931010 200924007 200925015 200925018 200927015 200932026 200934024 200938013 200938014 200938015 200938016 200939012 200939013	
Section 2652	Other Definitions	2652.00-00
	200916002 200919005 200925008 200934036	
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i>	2652.01-02
	200908002 200926021 200930031 200934024 200936014	
Section 2654	Special Rules	2654.00-00
	200925008	
	• Separate Shares	2654.03-00
	200908002 200936014	
Section 2661	Administration	2661.00-00
	200939003	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i>	2702.02-02
	200901019 200904022 200904023 200919002 200920033 200935004 200935005	
Section 3101	Rate and Measure of Employee Tax	3101.00-00
	200911014	

Section 3121	Definitions	3121.00-00
	200909045	
	• Wages	3121.01-00
	200906010 200906012 200913054 200913054 200913054 200913054 200913054 200929004 200929004 200929004	
	• <i>Tips and Gratuities</i>	3121.01-05
	200929004 200929004 200929004	
	• <i>Director or Officer</i>	3121.01-08
	200911035	
	• <i>Domestic Service</i>	3121.01-10
	200910045	
	• Employment	3121.02-00
	200929014 200929014 200929014	
	• <i>Foreign Agricultural Workers</i>	3121.02-02
	200914035	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	200913030 200913030 200913030 200913030 200913030	
	• Employees	3121.04-00
	200912011 200912011	
	• <i>Common Law Tests</i>	3121.04-01
	200908043 200908046 200911034 200922042 200929010 200929010 200929010	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	200928039 200928039 200929008 200929008 200929008	
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	200931045 200931045 200931045	
Section 3122	Federal Service	3122.00-00
	200915044	
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers	3231.01-00
	200906004	
	• Compensation v. Not Compensation	3231.04-00
	200919030 200920041 200923026	
Section 3301	Rate of Tax	3301.00-00
	200911014	
Section 3306	Definitions	3306.00-00
	• Wages	3306.02-00
	200906010 200906012	
	• Employment	3306.03-00
	200909019	
Section 3401	Definitions	3401.00-00
	• Wages Subject to Withholding	3401.01-00
	200935034 200938026	
	• <i>Back Pay</i>	3401.01-01
	200929015 200929015 200929015	
	• Renumeration Not Subject to Withholding	3401.02-00
	200906010 200906012	

Section 3402	Income Tax Collected at Source 200911014	3402.00-00
	• Extension of Withholding to Certain Gambling Winnings 200911012	3402.13-00
Section 3406	Backup Withholding 200938029	3406.00-00
	• Reportable Payment 200906051	3406.02-00
Section 3504	Acts to be Performed by Agents 200930036	3504.00-00
Section 3509	Determination of Employer's Liability for Certain Employment Taxes	3509.00-00
	• Intentional Disregard 200909056	3509.02-00
Section 4041	Special Fuels Tax (Taxable v. Not Taxable)	4041.00-00
	• Highway Use	4041.01-00
	• <i>Special Motor Fuels</i> 200910018	4041.01-02
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200939005	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 4941	Excise Taxes on Acts of Self-Dealing 200902012 200902012 200930048 200932003	4941.00-00
	• Definition of Self-Dealing 200912036 200912036 200927041 200927042	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Minimum Investment Return</i> 200935042	4942.03-03
	• <i>Qualifying Distribution</i> 200937038	4942.03-05
	• <i>Set-Asides</i> 200915048 200915050 200916032 200926030 200926032	4942.03-07
Section 4945	Excise Taxes on Taxable Expenditures 200902012 200902012 200923047	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00

	<ul style="list-style-type: none"> • <i>Grants to Individuals</i> 4945.04-04 200902014 200902014 200903096 200903097 200903098 200903099 200903100 200903101 200903102 200906058 200907039 200907041 200907044 200907045 200908047 200908048 200909071 200910059 200911036 200911038 200911039 200911041 200912033 200912033 200912034 200912034 200912035 200912035 200912037 200912037 200913064 200913064 200913064 200913064 200913064 200913066 200913066 200913066 200913066 200913066 200915049 200915051 200915052 200917043 200917044 200917045 200917046 200918022 200918023 200919058 200919059 200919060 200931060 200931060 200931060 200926029 200926031 200926034 200926035 200926038 200926043 200926044 200926045 200926046 200926047 200926048 200929018 200929018 200929018 200932060 200935035 200935036 200935037 200935038 200935039 200935040 200938031 200938032 200938033 200939031 	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	200901023 200902012 200902012	
Section 4948	Special Tax Rules for Certain Foreign Organizations	4948.00-00
	200901023	
Section 4958	Excess Benefit Transaction	4958.00-00
	200928035 200928035	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	200935033	
	<ul style="list-style-type: none"> • Additional Tax 4971.02-00 200903103 200921033 200934047 	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200922029 200930039	
	<ul style="list-style-type: none"> • Prohibited Transaction 4975.03-00 200910041 200928038 200928038 • Statutory Exemptions 4975.04-00 200930038 	
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	<ul style="list-style-type: none"> • Disqualified Benefits 4976.01-00 200939032 	
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer	4980.00-00
	200922029	
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies	4982.00-00
	200915014	
	<ul style="list-style-type: none"> • Definitions and Special Rules 4982.05-00 200915014 • <i>Capital Gain Net Income</i> 4982.05-01 200915014 	
Section 6011	General Requirement of Return, Statement, or List	6011.00-00
	200916026	
	<ul style="list-style-type: none"> • Employer Requirements 6011.04-00 200912026 200912026 • Form of Return 6011.06-00 • <i>Magnetic Media</i> 6011.06-01 200914053 	
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	200915022 200924015 200925032	

Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 200919044 200919045	6013.03-04
	• Joint and Several Liability 200938022	6013.04-00
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)	6015.00-00
	200909039 200909041 200910036 200910043 200915042 200916022 200922039	
Section 6020	Returns Prepared for or Executed by Secretary	6020.00-00
	• Return Prepared by IRS Personnel 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	6041.00-00
	200906010 200906012 200908025 200912002 200912002	
	• Fixed or Determinable Gains, Profits, or Income 200918001 200925039	6041.03-00
Section 6051	Receipts for Employees	6051.00-00
	200928040 200928040	
Section 6061	Signing of Returns and Other Documents	6061.00-00
	• Facsimile Signatures 200912026 200912026	6061.02-00
Section 6062	Signing of Corporation Returns	6062.00-00
	200911026	
Section 6063	Signing of Partnership Returns	6063.00-00
	200907030	
Section 6081	Extension of Time for Filing Returns	6081.00-00
	200936031	
Section 6091	Place for Filing Returns or Other Documents	6091.00-00
	200922037	
	• General Rules for Income Tax Returns	6091.01-00
	• <i>Hand-carried Returns of Persons Other Than Corporations</i> 200922037	6091.01-04
Section 6102	Computations on Returns or Other Documents	6102.00-00
	200910055	
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	200913044 200913044 200913044 200913044 200913044 200936032 200939029	
	• General Rule 200923038	6103.01-00
	• Definitions 200939029	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 200908026 200908027 200914056 200924050	6103.03-00

	• Disclosure to Persons Having Material Interest 200912031 200912031	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 200931056 200931056 200931056 200934039	6103.08-00
	• 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 200911029 200913029 200913029 200913029 200913029 200913029	6103.14-00
Section 6109	Identifying Numbers 200925042	6109.00-00
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 200915037 200928037 200928037 200939003	6166.00-00
	• Election - Time and Manner 200909047	6166.01-00
Section 6201	Assessment Authority 200907032	6201.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 200923036 200923037 200931053 200931053 200931053	6205.00-00
Section 6211	Definition of a Deficiency 200910053 200932050 200933034	6211.00-00
	• Amended Return 200933037	6211.02-00
Section 6212	Notice of Deficiency 200939020 200939021	6212.00-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Petition to Tax Court 200924047	6213.01-00
	• Coordination with Bankruptcy Code 200924049	6213.09-00
Section 6221	Tax Treatment Determined At Partnership Level 200908035 200908039 200908042 200914054 200916031 200920045 200920047 200923041 200931058 200931058 200931058	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 200911020 200932051	6222.00-00
	• Notification 200928032 200928032	6222.01-00
	• Effect of Failure to Notify 200913031 200913031 200913031 200913031 200913031 200928031 200928031 200933037	6222.03-00

Section 6223	Notice to Partners of Proceedings 200907034 200908034 200908037 200909058 200910051 200913014 200913014 200913014 200913014 200913014 200913015 200913015 200913015 200913015 200913015 200913050 200913050 200913050 200913050 200913050 200920046 200923048 200931052 200931052 200931052 200922043 200922054 200927039 200930041 200930047	6223.00-00
	<ul style="list-style-type: none"> • Information for Secretary's Notices 200913038 200913038 200913038 200913038 200913038 200920044 200920050 • Mailing Notice 200931055 200931055 200931055 • Failure to Provide Notice • <i>Proceedings Not Finished</i> 200907028 • Tax Matters Partner 200909049 	6223.02-00 6223.03-00 6223.04-00 6223.04-02 6223.05-00
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 200913061 200913061 200913061 200913061 200913061	6224.00-00
	<ul style="list-style-type: none"> • Partner May Waive Rights 200911024 • <i>Settlement Agreement</i> 200910044 200911025 200914050 200914061 200931057 200931057 200931057 200922050 200922052 200928033 200928033 200929017 200929017 200929017 200930040 200932052 200939028 • <i>Binds All Partners</i> 200909052 • <i>Ancillary Consistent Agreements</i> 200913016 200913016 200913016 200913016 200913016 	6224.01-00 6224.01-01 6224.01-03 6224.01-04
Section 6226	Judicial Review of Final Partnership Administrative Adjustments 200916030	6226.00-00
Section 6227	Administrative Adjustments Requests 200917038 200917040 200920038 200937037	6227.00-00
	<ul style="list-style-type: none"> • Procedure for Requests 200937033 • Request for Tax Matters Partner 200908031 200909046 200910034 200910047 200911022 200929011 200929011 200929011 200930042 • Other Requests 200908031 200911023 	6227.01-00 6227.02-00 6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	<ul style="list-style-type: none"> • Period for Filing Petition 200908030 • Other Requests 200923044 	6228.02-00 6228.05-00
Section 6229	Period of Limitations for Making Assessments 200913039 200913039 200913039 200913039 200913039 200914051 200933027	6229.00-00

	• Extension by Agreement	6229.02-00
	200906047 200907029 200908042 200910051 200912029 200912029 200913025 200913025 200913025 200913025 200913025 200913045 200913045 200913045 200913045 200913045 200913060 200913060 200913060 200913060 200913060 200914024 200914026 200914027 200914028 200914029 200914030 200914031 200914041 200919034 200923046 200928041 200932054 200937027 200938028	
	• Assessment of Partnership Items, Converted to Nonpartnership Items	6229.07-00
	200927036 200929016 200929016 200929016	
Section 6230	Additional Administration Provisions	6230.00-00
	200914042	
	• Coordination with Deficiency Proceedings	6230.01-00
	200914038 200932053	
	• 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
	200922030	
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i>	6231.01-01
	200910038 200912019 200912019 200913032 200913032 200913032 200913032 200913032 200913040 200913040 200913040 200913040 200913040 200915039 200919049 200920049 200923040 200922048 200922051 200928042 200933032	
	• Partner	6231.02-00
	200923043	
	• Partnership Item	6231.03-00
	200922044 200928034 200928034 200930043 200938025 200939026	
	• Affected Item	6231.05-00
	200912013 200912013 200912014 200912014 200931054 200931054 200931054	
	• Computational Adjustment	6231.06-00
	200907033 200913017 200913017 200913017 200913017 200913017 200917039	
	• Tax Matters Partner	6231.07-00
	200908027 200910038 200910039 200910051 200912016 200912016 200912018 200912018 200912027 200912027 200913024 200913024 200913024 200913024 200913024 200913034 200913034 200913034 200913034 200913034 200913037 200913037 200913037 200913037 200913037 200914025 200923035 200923039 200922045 200927038 200930045 200930046 200933033 200939025	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	200909054 200910032 200913041 200913041 200913041 200913041 200913041 200929013 200929013 200929013 200933030	
	• 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 200933031	
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 6301	Collection Authority 200923045	6301.00-00
Section 6302	Mode or Time of Collection 200914044	6302.00-00
Section 6311	Payment by Check or Money Order 200922036	6311.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 200922049 200935027	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 200937026	6321.01-00
	• <i>Bank Accounts--General</i> (See 6331.31-00) 200938005	6321.01-05
	• <i>Tenancy, Held in--Joint</i> 200929012 200929012 200929012	6321.01-50
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 200922053	6323.00-00
	• Filing Notice of Lien 200931046 200931046 200931046 200927032 200927033	6323.01-00
	• State Laws 200939023	6323.07-00
Section 6331	Levy and Distrain 200909037 200915036 200922047 200926001 200927019 200928030 200928030	6331.00-00
	• Administrative Policy 200916029	6331.03-00
	• Levy Procedure 200910052 200911021	6331.18-00
	• Banks 200938005	6331.31-00
Section 6334	Property Exempt From Levy 200909037 200910033 200922053	6334.00-00
Section 6335	Sale of Seized Property 200911033 200913049 200913049 200913049 200913049 200913049	6335.00-00
Section 6338	Certificate of Sale; Deed of Real Property 200915040	6338.00-00
Section 6343	Authority to Release Levy 200914052 200922047	6343.00-00
Section 6402	Authority to Make Credits or Refunds 200914052 200915043 200937032	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 200911027	6402.01-00
	• Requirement That a Claim Be Filed 200931044 200931044 200931044	6402.04-00
	• <i>Timing</i> 200914040	6402.04-01

	• <i>Grounds</i> 200931044 200931044 200931044	6402.04-02
	• Who May File a Claim 200916028	6402.05-00
Section 6404	Abatements 200923032	6404.00-00
	• Abatement of Interest	6404.06-00
	• <i>Time Limitations</i> 200915034 200932056	6404.06-09
Section 6405	Reports of Refunds and Credits 200913026 200913026 200913026 200913026 200913026	6405.00-00
	• By Joint Committee to Congress 200913051 200913051 200913051 200913051 200913051	6405.02-00
Section 6427	Fuels Not Used for Taxable Purposes	6427.00-00
	• Intercity, Local, or School Buses 200910018	6427.02-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200908014 200911016 200913059 200913059 200913059 200913059 200913059 200914039 200917030 200917036 200924047	6501.00-00
	• Effects of Net Operating Loss Carrybacks	6501.01-00
	• <i>Effect of Change in Law</i> 200906050	6501.01-04
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient)	6501.04-00
	• <i>S Corporation and Shareholder Returns</i> 200922035	6501.04-14
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200922046	6501.07-00
	• Waiver of Limitation (Waived v. Not Waived)	6501.08-00
	• <i>Necessity for Signature of Commissioner</i> 200922046	6501.08-07
	• <i>Execution by Corporate Officer</i> 200914049	6501.08-09
Section 6502	Collection After Assessment (Timely v. Not Timely) 200924047	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 Sus- pended) 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) 200908014 200911027 200913022 200913022 200913022 200913022 200913022 200913023 200913023 200913023 200913023 200913023 200914040 200915035 200934040	6511.00-00
	• Limitation of Amount	6511.01-00
	• <i>Return Filed</i> 200906042	6511.01-01
	• Payment Date 200906042	6511.02-00
	• Special Rules 200934040	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
Section 6513	Time Return Deemed Filed and Tax Considered Paid	6513.00-00
	• Estimated Tax 200909042	6513.02-00
	• Payment vs. Deposit 200936030	6513.03-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters	6521.00-00
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 200918021	6521.01-01
	• Notice of Deficiency 200918021	6521.06-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)	6601.00-00
	• Interest on Deficiencies	6601.01-00
	• <i>Transferee Liability</i> 200915038 200916027	6601.01-02
Section 6611	Interest on Overpayments (Interest v. No Interest) 200920039	6611.00-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 200908038 200908040 200929001 200929001 200929001	6621.00-00
	• Overpayment and Underpayment Rates 200920040	6621.01-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 200909060 200911015 200915045	6651.00-00
	• Reasonable Cause v. Willful Neglect 200915045	6651.03-00
	• Return Prepared by Service 200909060	6651.20-00
	• Increase in Penalty for Fraudulent Failure to File 200937025	6651.22-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 200937025	6656.00-00

Section 6662	Accuracy-related penalty 200908044 200914036 200923042 200935030	6662.00-00
Section 6663	Fraud Penalty 200923028	6663.00-00
Section 6664	Definitions and Special Rules 200906049 200913048 200913048 200913048 200913048 200913048	6664.00-00
	• Definition of Underpayment 200909050 200909059	6664.01-00
	• Reasonable Cause Exception 200924045	6664.03-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200908045 200915035 200915047 200930044	6672.00-00
	• Party Liable 200916024	6672.03-00
	• <i>Corporation</i> 200937025	6672.03-01
Section 6698	Failure to File Partnership Return 200909057 200911019	6698.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability	6701.00-00
	• Person Liable 200923028	6701.01-00
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) 200920042 200929005 200929005 200929005 200936028	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	6901.00-00
	• 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 200923034 200934042	7121.00-00
Section 7122	Compromises 200907026 200909051 200910033 200922047	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 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 200923028	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 200914052	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 200932059 200935050	7428.00-00
	• Revocation (Gladstone Issue) 200935051	7428.02-00
	• Exhaustion of Administrative Remedies 200919072	7428.05-00
Section 7430	Awarding of Court Costs and Certain Fees	7430.00-00
	• Limitations	7430.02-00
	• <i>Requirement Administrative Remedies Exhausted</i> 200919037	7430.02-01
	• 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 200919037	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	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 200915037	7479.00-00
Section 7502	Timely Mailing Treated as Timely Filing 200932056	7502.00-00

Section 7503	Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday 200914044	7503.00-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 200912030 200912030	7508.00-00
Section 7602	Examination of Books and Witnesses 200913021 200913021 200913021 200913021 200913021	7602.00-00
	• Discovery	7602.04-00
	• <i>By Third-Parties</i> 200914034	7602.04-03
	• Intervention by Taxpayer	7602.06-00
	• <i>Privilege</i> 200932057	7602.06-01
	• <i>Right to Notice</i> 200914034	7602.06-04
	• Use of Summons 200933028	7602.08-00
	• Witness, Rights of	7602.09-00
	• <i>To Counsel</i> 200932057	7602.09-01
Section 7605	Time and Place of Examination 200908028	7605.00-00
	• Restrictions on Examination of Taxpayer 200931047 200931047 200931047	7605.01-00
Section 7609	Special Procedures for Third-Party Summonses 200935031	7609.00-00
	• Notice to Person Identified	7609.02-00
	• <i>Exceptions to Notice</i> 200924051	7609.02-01
	• Right to Intervene and Quash 200907035	7609.03-00
	• Suspension of Statute of Limitations 200920048	7609.04-00
Section 7611	Restrictions on Church Tax Inquiries and Examinations 200911028	7611.00-00
Section 7651	Administration and Collection of Taxes in Possessions 200931048 200931048 200931048	7651.00-00

200901005 200901006 200901007 200901017 200901021 200901033 200903063
200903064 200904007 200904008 200904009 200904010 200904011 200904012
200904013 200904017 200904019 200904021 200904024 200904025 200905004
200905004 200905005 200905005 200905006 200905006 200905007 200905007
200905008 200905008 200905009 200905009 200905010 200905010 200905022
200905022 200905025 200905025 200905026 200905026 200906002 200906011
200906018 200906029 200906031 200907002 200907003 200907004 200907005
200907008 200907009 200907010 200907011 200907022 200908004 200908010
200908015 200908017 200908021 200909004 200909005 200909012 200909013
200909014 200909015 200909022 200909023 200910005 200910008 200910009
200910017 200910022 200914002 200914003 200915007 200915008 200915009
200915010 200915011 200915023 200915027 200916001 200916005 200916006
200916009 200916011 200917003 200917007 200917010 200917011 200917012
200917013 200917016 200917017 200917023 200918002 200918003 200918004
200918005 200918008 200918009 200918010 200918011 200918012 200918013
200918017 200918018 200919012 200919014 200919015 200919016 200919017
200919018 200919023 200920016 200920017 200920018 200920019 200920020
200920021 200920022 200920023 200920024 200920025 200920026 200920027
200920029 200920030 200920035 200920036 200920037 200923004 200931012
200931012 200931012 200931013 200931013 200931013 200931014 200931014
200931014 200931015 200931015 200931015 200931016 200931016 200931016
200931017 200931017 200931017 200931018 200931018 200931018 200931019
200931019 200931019 200931020 200931020 200931020 200931021 200931021
200931021 200931022 200931022 200931022 200931023 200931023 200931023
200931024 200931024 200931024 200931025 200931025 200931025 200931027
200931027 200931027 200931028 200931028 200931028 200931029 200931029
200931029 200931030 200931030 200931030 200931031 200931031 200931031
200931032 200931032 200931032 200931033 200931033 200931033 200931034
200931034 200931034 200931037 200931037 200931037 200921012 200921015
200921016 200921017 200921025 200921026 200922006 200922009 200924010
200924011 200924012 200925004 200925009 200925010 200925011 200925012
200925013 200925014 200925016 200925020 200925021 200925022 200925023
200925024 200925025 200925026 200925033 200925034 200925037 200925038
200926003 200926004 200926007 200926011 200926012 200926013 200926014
200926015 200926016 200926017 200926018 200927014 200927020 200927021
200927022 200927024 200927025 200927030 200928019 200928019 200928021
200928021 200928022 200928022 200930011 200930012 200930013 200930014
200930015 200930016 200930017 200930018 200930020 200930021 200930022
200930023 200930024 200932002 200932004 200932008 200932019 200932025
200932034 200932035 200932038 200932039 200932040 200932041 200932042
200932043 200932045 200932046 200932047 200933004 200933005 200933006
200933007 200933008 200933009 200933010 200933011 200933012 200933013
200933014 200933015 200933016 200933017 200933018 200933019 200933020
200933022 200933035 200934014 200934015 200934016 200934017 200934018
200934022 200934026 200934030 200934031 200934032 200935006 200935008
200936001 200936003 200936006 200936007 200936009 200936010 200936011
200936013 200936020 200937008 200937009 200937010 200937011 200937012
200937014 200937015 200937016 200937017 200937018 200937019 200937020
200937021 200937022 200938002 200938003 200938008 200938019

	• Associations v. Corporations	7701.01-00
	200903002 200903003 200903004 200903005 200903006 200903007 200903008 200903009 200903010 200903011 200903012 200903013 200903014 200903015 200903016 200903017 200903018 200903019 200903020 200903021 200903022 200903023 200903024 200903025 200903026 200903027 200903028 200903029 200903030 200903031 200903032 200903033 200903034 200903035 200903036 200903037 200903038 200903039 200903040 200903041 200903042 200903043 200903044 200903045 200903046 200903047 200903048 200903049 200903050 200903051 200903052 200903053 200903054 200903055 200903056 200903057 200903058 200903059 200903060 200903061 200913043 200913043 200913043 200913043 200913043 200932028 200934043 200934044	
	• <i>Kintner-Type</i>	7701.01-01
	200930037	
	• Partnerships v. Associations	7701.02-00
	200910011 200913042 200913042 200913042 200913042 200913042 200919006 200921004 200921005 200928016 200928016 200932006 200932024	
	• Association v. Trust	7701.03-00
	200913001 200913001 200913001 200913001 200913001 200927022	
	• <i>Liquidating Trusts</i>	7701.03-06
	200938017	
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i>	7701.25-01
	200914001	
	• Taxable Mortgage Pools	7701.26-00
	200932014	
Section 7702	Life Insurance Contract Defined	7702.00-00
	200903001 200906001 200910001	
	• Correction of Errors	7702.20-00
	200901028 200917002	
Section 7702A	Modified Endowment Contracts	7702A.00-00
	200906001	
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	200919011	
Section 7703	Determination of Marital Status	7703.00-00
	• Married Individuals Living Apart	7703.02-00
	200927037	
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	200909006 200919019 200921010	
	• Qualifying Income	7704.03-00
	200909006 200919019 200921010 200927002 200939016	
Section 7805	Rules and Regulations	7805.00-00
	200909043 200913053 200913053 200913053 200913053 200913053 200913053 200931050 200931050 200931050	
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	• Tax Exempt Bonds	7871.03-00
	200911001	

Section 7872 **Treatment of Loans with Below Market Interest Rates** **7872.00-00**
200923002 200923017 200923018 200923019 200923020 200923021 200924021
200924022 200924023 200924024 200924025 200924026 200924027 200924028
200924029 200924030 200924031 200924032 200924033

Section 8021 **Powers** **8021.00-00**
200911011 200937030

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200901006 200901009 200901010 200901017 200901021 200903002 200903003
200903004 200903005 200903006 200903007 200903008 200903009 200903010
200903011 200903012 200903013 200903014 200903015 200903016 200903017
200903018 200903019 200903020 200903021 200903022 200903023 200903024
200903025 200903026 200903027 200903028 200903029 200903030 200903031
200903032 200903033 200903034 200903035 200903036 200903037 200903038
200903039 200903040 200903041 200903042 200903043 200903044 200903045
200903046 200903047 200903048 200903049 200903050 200903051 200903052
200903053 200903054 200903055 200903056 200903057 200903058 200903059
200903060 200903061 200903062 200903063 200903064 200903072 200903105
200904007 200904008 200904009 200904010 200904011 200904012 200904013
200904017 200905002 200905002 200905003 200905003 200905027 200905027
200906002 200906009 200906011 200906014 200906017 200906018 200906023
200906026 200906059 200907002 200907003 200907004 200907005 200907011
200907015 200907018 200908002 200908010 200908015 200908017 200908021
200909002 200909004 200909011 200909018 200909022 200909073 200910005
200910006 200910008 200910009 200910011 200910012 200910013 200910015
200910016 200910017 200910019 200913005 200913005 200913005 200913005
200913005 200914004 200914008 200914015 200915007 200915008 200915009
200915010 200915011 200915013 200915023 200915027 200916001 200916002
200916005 200916006 200916009 200916010 200916011 200916015 200918017
200918018 200919004 200919005 200919006 200919007 200919013 200919014
200919015 200919017 200919018 200919023 200919064 200920016 200920017
200920018 200920019 200920020 200920021 200920022 200920023 200920024
200920025 200920026 200920027 200920030 200920035 200920036 200920037
200923002 200923006 200923017 200923018 200923019 200923020 200923021
200931009 200931009 200931009 200931010 200931010 200931010 200931011
200931011 200931011 200931026 200931026 200931026 200931027 200931027
200931027 200931028 200931028 200931028 200931029 200931029 200931029
200931030 200931030 200931030 200931031 200931031 200931031 200931032
200931032 200931032 200931033 200931033 200931033 200931034 200931034
200931034 200931037 200931037 200931037 200931038 200931038 200931038
200921003 200921004 200921005 200921007 200921011 200921013 200921014
200921015 200921016 200921018 200921025 200921026 200921036 200922002
200922004 200922007 200922011 200924007 200924011 200924012 200924016
200924021 200924022 200924023 200924024 200924025 200924026 200924027
200924028 200924029 200924030 200924031 200924032 200924033 200924062
200925004 200925008 200925009 200925010 200925011 200925012 200925013
200925014 200925015 200925016 200925018 200925021 200925022 200925023
200925025 200925026 200925028 200925045 200926011 200926012 200926013
200926014 200926015 200926016 200926017 200926018 200926021 200927005
200927015 200927024 200927025 200928016 200928016 200928021 200928021
200928026 200928026 200928042 200928044 200930001 200930002 200930003
200930004 200930005 200930006 200930007 200930008 200930009 200930010
200930019 200930028 200930031 200930032 200932006 200932015 200932016
200932024 200932025 200932028 200932030 200932036 200932038 200932039
200932040 200932041 200932042 200932043 200932045 200932046 200932047
200933008 200933009 200933010 200933011 200933012 200933013 200933014
200933015 200933016 200933017 200933018 200933019 200933020 200934014
200934015 200934016 200934017 200934018 200934022 200934023 200934024
200934025 200934027 200934030 200934031 200934032 200934034 200934036
200936001 200936003 200936004 200936006 200936013 200936014 200936020
200937001 200937008 200937009 200937010 200937011 200937012 200937014
200937015 200937016 200937017 200937018 200937019 200937020 200937021
200937022 200938001 200938003 200938004 200938008 200938011 200938013
200938014 200938015 200938016 200938040 **200939012 200939013**

- Section 42; Low-Income Housing Credit
200930033

9100.01-00

<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 200906034 200931002 200931002 200931002 200928017 200928017 	9100.06-00
<ul style="list-style-type: none"> • Section 442; Accounting Periods 200901027 200905017 200905017 200906041 200908023 200908024 200913009 200913009 200913009 200913009 200913009 200914006 200915028 200915029 200931005 200931005 200931005 200932005 200932044 200934004 200934005 200938012 	9100.09-00
<ul style="list-style-type: none"> • Section 472; LIFO Election 200914015 	9100.11-00
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 200904020 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200901015 200901016 200903068 200903069 200908018 200917018 200921006 200921013 200924014 200929003 200929003 200929003 200932037 200933001 200936015 200936016 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021 	9100.20-00
<ul style="list-style-type: none"> • Other 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012 200913005 200913005 200913005 200913005 200913005 200913006 200913006 200913006 200913006 200913006 200913010 200913010 200913010 200913010 200913010 200915013 200916008 200917019 200919007 200923003 200925019 200928027 200928027 200928028 200928028 200932009 200934029 200934033 200935007 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200939001 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001 200928028 200928028 200932048 200935012 	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
 200901005 200901006 200901007 200903002 200903003 200903004 200903005
 200903006 200903007 200903008 200903009 200903010 200903011 200903012
 200903013 200903014 200903015 200903016 200903017 200903018 200903019
 200903020 200903021 200903022 200903023 200903024 200903025 200903026
 200903027 200903028 200903029 200903030 200903031 200903032 200903033
 200903034 200903035 200903036 200903037 200903038 200903039 200903040
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 200906024 200906026 200906029 200906031 200907008 200907009 200907010
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>United Kingdom</i> 200932017	9114.03-42
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00

	• Allowance of Claims (Section 502)	9115.04-00
	• <i>Interest</i>	9115.04-06
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Section 9999	Miscellaneous Issues	9999.00-00
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
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	• Not Able to Identify Under Present List	9999.98-00
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