

Publication 1078
Issue: 10/02/2009

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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

Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

168 3600

200910007

| | | |
|-------------------|--|-----------------|
| 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 200940006 | 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 200940018 | 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 200910058 | 134.00-00 |
| Section 141 | Private Activity Bond; Qualified Bond 200924013 | 141.00-00 |
| | • 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 200924013 | 148.00-00 |
| 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) 200901033 200911002 200912012 200912012 200923025 200923033 200924034 200933029 200934041 | 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 |
| | • 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 200940030 | 163.06-01 |
| | • <i>Home Equity Indebtedness</i> 200940030 | 163.06-02 |
| 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 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 Recognized) | 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 200940021 | 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 200940031 | 408.01-00 |

| | | |
|---------------------|---|-------------------|
| | • Rollover Contributions | 408.03-00 |
| | 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 | |
| Section 408A | Roth IRA | 408A.00-00 |
| | 200915063 200921036 200924062 | |
| Section 410 | Minimum Participation Standards | 410.00-00 |
| | 200913020 200913020 200913020 200913020 200913020 | |
| Section 411 | Minimum Vesting Standards | 411.00-00 |
| | 200929023 200929023 200929023 200936045 | |
| | • Normal Retirement Benefit | 411.01-00 |
| | 200936045 | |
| | • Vesting of Employer Contributions | 411.02-00 |
| | 200936045 | |
| | • Accrued Benefit Requirements | 411.03-00 |
| | 200936045 | |
| Section 412 | Minimum Funding Standards | 412.00-00 |
| | • Minimum Funding Waiver | 412.06-00 |
| | 200917047 200921030 200930054 200936041 200936042 | |
| | • Accrued Benefit Waiver | 412.07-00 |
| | 200935033 | |
| Section 413 | Collectively Bargained Plans | 413.00-00 |
| | • Plans Maintained by More Than One Employer | 413.04-00 |
| | 200913062 200913062 200913062 200913062 200913062 | |
| Section 415 | Limitations on Benefits and Contributions Under Qualified Plans | 415.00-00 |
| | 200904033 200904035 200904036 | |
| Section 419 | Treatment of Funded Welfare Benefit Plans | 419.00-00 |
| | 200914065 200914066 200931049 200931049 200931049 | |
| | • Welfare Benefit Fund | 419.03-00 |
| | 200931049 200931049 200931049 200922038 | |
| | • Account Limit | 419.12-00 |
| | • <i>Collectively Bargained Funds</i> | 419.12-02 |
| | 200931049 200931049 200931049 | |
| | • Ten or More Employer Plan Exception | 419.14-00 |
| | 200931049 200931049 200931049 | |
| Section 424 | Definitions and Special Rules | 424.00-00 |
| | 200925029 | |

| | | |
|--------------------|--|------------------|
| 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) | 446.00-00 |
| | 200906043 200937036 | |
| | • Change of Methods; Inventory 200935024 | 446.19-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) | 451.00-00 |
| | 200903079 200914018 | |
| | • Prepaid and Advance Income 200901032 200919046 | 451.13-00 |
| | • Constructive Receipt 200935029 | 451.14-00 |
| Section 453 | Installment Method (Available v. Not Available) | 453.00-00 |
| | 200913004 200913004 200913004 200913004 200913004 200931001 200931001 200931001 200937013 | |
| | • 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 | 455.00-00 |
| | 200901025 | |
| | • 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 |
| | 200924005 200927016 200935016 | |
| | • Year of Inclusion in Gross Income 200940005 | 457.01-00 |

| | | |
|---------------------|---|-------------------|
| | • Eligible Deferred Compensation Plan Defined 200933003 200934011 200940005 | 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 200940005 | 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 200910048 | 481.00-00 |
| | • Change From LIFO 200935024 | 481.06-00 |
| | • Acceleration of Adjustment 200935024 | 481.07-00 |
| Section 482 | Allocation of Income and Deductions Among Taxpayers | 482.00-00 |
| | • Correlative Adjustments | 482.03-00 |
| | • <i>Intercompany Pricing</i> 200913056 200913056 200913056 200913056 200913056 | 482.03-02 |
| Section 483 | Interest on Certain Deferred Payments 200930025 | 483.00-00 |
| Section 501 | Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200911037 200914065 200914066 200927031 200930049 200935041 200935043 | 501.00-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest 200908051 200912039 200912039 200914063 200916033 200931059 200931059 200931059 200936040 200936043 | 501.03-00 |
| | • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 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 | 501.03-01 |
| | • <i>Foundations</i> 200912038 200912038 200926033 | 501.03-02 |
| | • <i>Trusts</i> 200909063 200940033 | 501.03-03 |
| | • <i>Corporations</i> 200901034 200912038 200912038 200931059 200931059 200931059 200935042 200939033 | 501.03-05 |

| | |
|--|-----------|
| • <i>Civil Rights Groups</i> 200908050 | 501.03-07 |
| • <i>Educational Organizations</i> 200913067 200913067 200913067 200913067 200913067 200936039 | 501.03-08 |
| • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200902013 200902013 | 501.03-11 |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200931059 200931059 200931059 | 501.03-15 |
| • <i>Religious Organizations</i> 200913068 200913068 200913068 200913068 200913068 | 501.03-20 |
| • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 200908049 | 501.03-22 |
| • <i>Schools, Colleges, etc.</i> 200909064 | 501.03-23 |
| • <i>Organizational and Operational Tests</i> 200912039 200912039 200931059 200931059 200931059 200929019 200929019 200929019 200936038 | 501.03-30 |
| • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 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 |
| • <i>Labor Organizations</i> 200921041 | 501.05-00 |
| • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200911040 200911042 200917042 | 501.06-00 |
| • <i>Performance of Particular Services for Members</i> 200916036 | 501.06-01 |
| • <i>Social Clubs</i> 200915053 200927031 | 501.07-00 |
| • <i>Profit v. Not for Profit</i> 200906057 200915055 200915061 200919052 | 501.07-01 |
| • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 200909061 200911037 200914065 200914066 | 501.09-00 |
| • <i>Permissible Benefits</i> 200914065 200914066 | 501.09-01 |
| • <i>Local Benevolent Life Insurance Associations, etc.</i> | 501.12-00 |
| • <i>Mutual or Cooperative Electric Companies</i> 200907040 | 501.12-03 |
| • <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 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 |
| | • <i>"Action" Organizations</i> 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 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 200909032 | 704.00-00 |
| | • Partnership Agreement | 704.01-00 |
| | • <i>Section 704(c) Considerations</i> 200936037 | 704.01-04 |
| Section 705 | Determination of Basis of Partner's Interest 200921009 | 705.00-00 |
| Section 708 | Continuation of Partnership 200921009 | 708.00-00 |
| | • Division 200921009 | 708.03-00 |
| Section 721 | Nonrecognition of Gain or Loss on Contributions 200931042 200931042 200931042 200934013 | 721.00-00 |
| Section 731 | Extent of Recognition of Gain or Loss on Distribution 200916023 | 731.00-00 |
| Section 736 | Payment to a Retiring Partner or a Deceased Partner's Successor in Interest 200928036 200928036 | 736.00-00 |
| 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 200901015 200901016 200903068 200906026 200917018 200921013 200929003 200929003 200929003 200932037 | 754.00-00 |
| | • 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 200915006 200919025 200938006 200938018 | 817.00-00 |
| 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 200940009 | 884.00-00 |
| | • Rules for Termination, Liquidation, Reorganization or Incorporation 200932015 200940009 | 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 200916008 200917019 200925019 200928027 200928027 200934029 200940004 200940008 200940010 | 992.02-00 |
| Section 1001 | Determination of Amount of and Recognition of Gain or Loss | 1001.00-00 |
| | 200901008 200901030 200913002 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> 200904001 200904014 200904015 200904016 200932029 | 1001.02-07 |
| Section 1014 | Basis of Property Acquired From a Decedent | 1014.00-00 |
| | • Property Acquired from a Decedent 200937028 | 1014.04-00 |
| Section 1031 | Exchange of Property Held for Productive Use or Investment 200919027 200920032 | 1031.00-00 |
| | • Like Kind Property 200901004 200901020 200911006 200912004 200912004 | 1031.02-00 |
| | • Deferred Exchanges 200908005 200909008 | 1031.05-00 |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) 200935009 | 1032.00-00 |
| Section 1033 | Involuntary Conversion | 1033.00-00 |
| | • General Rule 200921009 | 1033.01-00 |
| | • Property Similar or Related in Service or Use 200907007 | 1033.03-00 |
| | • Basis of Acquired Property 200921009 | 1033.05-00 |

| | | |
|---------------------|---|-------------------|
| 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 200924041 | 1059.00-00 |
| Section 1092 | Straddles 200933002 | 1092.00-00 |
| Section 1222 | Other Terms Relating to Capital Gains and Losses 200901008 | 1222.00-00 |
| | • Short-Term v. Long-Term Capital Gains and Losses 200928004 200928005 200928005 200928006 200928006 200928007 200928007 200928008 200928008 200928009 200928009 200928010 200928010 200928011 200928011 | 1222.01-00 |
| Section 1245 | Gain From Dispositions of Certain Depreciable Property | 1245.00-00 |
| | • General Rule | 1245.01-00 |
| | • <i>Ordinary Income</i> 200916004 | 1245.01-01 |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election | 1295.02-00 |
| | • <i>Retroactive Elections</i> 200908020 200909031 200921028 200926006 200926008 200926009 200926010 200927003 | 1295.02-02 |
| Section 1296 | Passive Foreign Investment Company 200913010 200913010 200913010 200913010 200913010 | 1296.00-00 |
| Section 1311 | Correction of Error 200938021 | 1311.00-00 |
| Section 1314 | Amount and Method of Adjustment | 1314.00-00 |
| | • Method of Adjustment 200927040 | 1314.02-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200901029 | 1341.00-00 |
| Section 1361 | Definitions 200906029 200910022 200910040 200927014 200927027 200933024 200934021 200935014 200935015 | 1361.00-00 |
| | • Small Business Corporation v. Not a Small Business Corporation 200914019 200933021 200934021 200935014 200935015 | 1361.01-00 |
| | • <i>More than One Class of Stock</i> 200910008 200910009 200933021 200934021 200935014 200935015 | 1361.01-04 |
| | • <i>Ineligible Corporation</i> 200915001 | 1361.01-05 |
| | • Certain Trusts Permitted as Shareholders 200910008 200910009 200927027 | 1361.03-00 |
| | • <i>Qualified Subchapter S Trusts</i> 200906037 200931039 200931039 200931039 200924019 200935018 | 1361.03-02 |
| | • <i>Electing Small Business Trusts</i> 200906035 200908008 200912005 200912005 200913002 200913002 200913002 200913002 200913002 200924009 200924009 200925027 200927027 | 1361.03-03 |

| | | |
|---------------------|---|-------------------|
| | • 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 | |
| | • <i>Late Elections</i> | 1362.01-03 |
| | 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 200940015 200940016 | |
| | • Termination of Election | 1362.02-00 |
| | 200901011 200902002 200902002 200902003 200902003 200902004 200902004 200902005 200902005 200902006 200902006 200906015 200910008 200910009 200914005 200914008 200928024 200928024 | |
| | • <i>Passive Investment Income</i> | 1362.02-03 |
| | 200905011 200905011 200905012 200905012 200906019 200928024 200928024 200930027 200932010 200932011 200934019 200937004 200937029 | |
| | • S Termination Year | 1362.03-00 |
| | 200936015 | |

| | | |
|---------------------|--|-------------------|
| | <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 200940013 200940016</p> | |
| 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 Status After 12/31/86) | 1374.00-00 |
| | 200906032 200909001 200910030 200915001 | |
| | <ul style="list-style-type: none"> • Recognized Built-in Loss 1374.04-00 | |
| | 200925005 | |
| 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 | |
| | 200907014 | |
| Section 1382 | Taxable Income of Cooperatives | 1382.00-00 |
| | 200909016 200909020 200930035 | |
| Section 1388 | Definitions; Special Rules | 1388.00-00 |
| | 200935019 | |
| Section 1402 | Definitions | 1402.00-00 |
| | <ul style="list-style-type: none"> • Net Earnings From Self-Employment 1402.01-00 | |
| | 200917037 | |
| | <ul style="list-style-type: none"> • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 1402.05-00 | |
| | 200914057 | |
| Section 1445 | Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). | 1445.00-00 |
| | <ul style="list-style-type: none"> • Exceptions to Duty to Withhold 1445.02-00 | |
| | 200903072 | |
| | <ul style="list-style-type: none"> • <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i> 1445.02-08 | |
| | 200913005 200913005 200913005 200913005 200913005 200915013 | |
| | <ul style="list-style-type: none"> • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 1445.07-00 | |
| | <ul style="list-style-type: none"> • <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i> 1445.07-02 | |
| | 200903072 | |
| | <ul style="list-style-type: none"> • Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 1445.08-00 | |
| | 200923001 | |

| | | |
|----------------------|--|--------------------|
| 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 200940012 200940014 | 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 200905020 200905020 200923010 200935011 | 1504.00-00 |
| | • 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 200918006 200919008 200919009 200919010 | 2033.00-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 200918006 | 2035.00-00 |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200918006 | 2036.00-00 |
| | • 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) 200918006 | 2038.00-00 |
| | • Power to Alter or Amend 200919008 200919009 200919010 | 2038.01-00 |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) 200910003 200918006 | 2041.00-00 |
| | • 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 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 | 2601.00-00 |
| | • Exceptions | 2601.03-00 |
| | • <i>Irrevocable Trusts</i> 200910003 200917015 | 2601.03-01 |
| | • Transitional Rules | 2601.04-00 |
| | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200901030 200902008 200902008 200902009 200902009 200902010 200902010 | 2601.04-01 |
| | • <i>Amendments to Wills or Revocable Trusts</i> 200902008 200902008 200902009 200902009 200902010 200902010 200919008 200919009 200919010 | 2601.04-03 |
| Section 2632 | Special Rules for Allocation of GST Exemption 200906017 200906023 200931026 200931026 200931026 200924006 200925028 200926021 200930032 200934023 200938013 200938014 200938015 200938016 200939012 200939013 | 2632.00-00 |

| | | |
|---------------------|---|-------------------|
| | • 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>Back Pay</i> | 3121.01-01 |
| | 200940026 | |
| | • <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 200912011 200912011 | 3121.04-00 |
| | • <i>Common Law Tests</i> 200908043 200908046 200911034 200922042 200929010 200929010 200929010 | 3121.04-01 |
| | • Not Employees Under Section 530 of 1978 Revenue Act 200928039 200928039 200929008 200929008 200929008 | 3121.10-00 |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements 200931045 200931045 200931045 | 3121.16-00 |
| Section 3122 | Federal Service 200915044 | 3122.00-00 |
| Section 3231 | Definitions | 3231.00-00 |
| | • Employers v. Not Employers 200906004 | 3231.01-00 |
| | • Compensation v. Not Compensation 200919030 200920041 200923026 | 3231.04-00 |
| Section 3301 | Rate of Tax 200911014 | 3301.00-00 |
| Section 3306 | Definitions | 3306.00-00 |
| | • Wages 200906010 200906012 | 3306.02-00 |
| | • Employment 200909019 | 3306.03-00 |
| Section 3401 | Definitions | 3401.00-00 |
| | • Wages Subject to Withholding 200935034 200938026 | 3401.01-00 |
| | • <i>Back Pay</i> 200929015 200929015 200929015 | 3401.01-01 |
| | • Renumeration Not Subject to Withholding 200906010 200906012 | 3401.02-00 |
| 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 200940029 | 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 |
| | • <i>Grants to Individuals</i> 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 200940032 | 4945.04-04 |
| Section 4947 | Treatment of Certain Nonexempt Trusts as Charitable Foundations 200901023 200902012 200902012 | 4947.00-00 |
| Section 4948 | Special Tax Rules for Certain Foreign Organizations 200901023 | 4948.00-00 |
| Section 4958 | Excess Benefit Transaction 200928035 200928035 200940028 | 4958.00-00 |
| Section 4971 | Taxes on Failure to Meet Minimum Funding Standards 200935033 | 4971.00-00 |
| | • Additional Tax 200903103 200921033 200934047 | 4971.02-00 |

| | | |
|---------------------|---|-------------------|
| Section 4975 | Tax on Prohibited Transactions 200922029 200930039 | 4975.00-00 |
| | • Prohibited Transaction 200910041 200928038 200928038 | 4975.03-00 |
| | • Statutory Exemptions 200930038 | 4975.04-00 |
| Section 4976 | Taxes with Respect to Funded Welfare Benefit Plans | 4976.00-00 |
| | • Disqualified Benefits 200939032 | 4976.01-00 |
| Section 4980 | Tax on Reversion of Qualified Plan Assets to Employer 200922029 | 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 200924015 200925032 | 6012.00-00 |
| 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) 200909039 200909041 200910036 200910043 200915042 200916022 200922039 | 6015.00-00 |
| 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 200906010 200906012 200908025 200912002 200912002 | 6041.00-00 |
| | • Fixed or Determinable Gains, Profits, or Income 200918001 200925039 | 6041.03-00 |

| | | |
|---------------------|---|---|
| Section 6051 | Receipts for Employees 200928040 200928040 | 6051.00-00 |
| Section 6061 | Signing of Returns and Other Documents • Facsimile Signatures 200912026 200912026 | 6061.00-00 6061.02-00 |
| Section 6062 | Signing of Corporation Returns 200911026 | 6062.00-00 |
| Section 6063 | Signing of Partnership Returns 200907030 | 6063.00-00 |
| Section 6081 | Extension of Time for Filing Returns 200936031 | 6081.00-00 |
| Section 6091 | Place for Filing Returns or Other Documents 200922037 • General Rules for Income Tax Returns • <i>Hand-carried Returns of Persons Other Than Corporations</i> 200922037 | 6091.00-00 6091.01-00 6091.01-04 |
| 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 200936032 200939029 • General Rule 200923038 • Definitions 200939029 • Disclosure Pursuant to Taxpayer's Consent 200908026 200908027 200914056 200924050 • Disclosure to Persons Having Material Interest 200912031 200912031 • Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 200931056 200931056 200931056 200934039 • Disclosure to Federal Officers and Employees for Tax Administration Purposes 200917033 • Disclosure for Tax Administration Purpose 200910046 200911029 • Disclosure for Certain Tax Administration Services 200911029 200913029 200913029 200913029 200913029 200913029 | 6103.00-00 6103.01-00 6103.02-00 6103.03-00 6103.05-00 6103.08-00 6103.09-00 6103.11-00 6103.14-00 |
| Section 6109 | Identifying Numbers 200925042 | 6109.00-00 |
| Section 6110 | Public Inspection of Written Determinations • Nonapplicability of Section 6110 200916025 | 6110.00-00 6110.12-00 |
| Section 6166 | Extension of Time to Pay Estate Tax 200909047 200910042 200915037 200928037 200928037 200939003 • Election - Time and Manner 200909047 | 6166.00-00 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 200940019 | 6212.00-00 |
| | • Further Deficiency Notice Restricted 200940019 | 6212.07-00 |
| 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 |
| | • Information for Secretary's Notices 200913038 200913038 200913038 200913038 200913038 200920044 200920050 | 6223.02-00 |
| | • Mailing Notice 200931055 200931055 200931055 | 6223.03-00 |
| | • 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> | 6224.01-01 |
| | 200910044 200911025 200914050 200914061 200931057 200931057 200931057 200922050 200922052 200928033 200928033 200929017 200929017 200929017 200930040 200932052 200939028 | |
| | • <i>Binds All Partners</i> | 6224.01-03 |
| | 200909052 | |
| | • <i>Ancillary Consistent Agreements</i> | 6224.01-04 |
| | 200913016 200913016 200913016 200913016 200913016 | |
| Section 6226 | Judicial Review of Final Partnership Administrative Adjustments | 6226.00-00 |
| | 200916030 | |
| Section 6227 | Administrative Adjustments Requests | 6227.00-00 |
| | 200917038 200917040 200920038 200937037 | |
| | • Procedure for Requests | 6227.01-00 |
| | 200937033 | |
| | • Request for Tax Matters Partner | 6227.02-00 |
| | 200908031 200909046 200910034 200910047 200911022 200929011 200929011 200929011 200930042 | |
| | • Other Requests | 6227.05-00 |
| | 200908031 200911023 | |
| Section 6228 | Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full | 6228.00-00 |
| | • Period for Filing Petition | 6228.02-00 |
| | 200908030 | |
| | • Other Requests | 6228.05-00 |
| | 200923044 | |
| Section 6229 | Period of Limitations for Making Assessments | 6229.00-00 |
| | 200913039 200913039 200913039 200913039 200913039 200914051 200933027 | |
| | • 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 200940025 | |
| | • 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 200940024 | |
| | • 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 | 6241.00-00 |
| | 200910049 | |
| Section 6301 | Collection Authority | 6301.00-00 |
| | 200923045 | |
| Section 6302 | Mode or Time of Collection | 6302.00-00 |
| | 200914044 | |
| Section 6311 | Payment by Check or Money Order | 6311.00-00 |
| | 200922036 | |
| Section 6321 | Lien for Taxes (Lien Right v. No Lien Right) | 6321.00-00 |
| | 200922049 200935027 | |
| | • Property Subject v. Not Subject to Lien (See 6301.12-00) | 6321.01-00 |
| | 200937026 | |
| | • <i>Bank Accounts--General (See 6331.31-00)</i> | 6321.01-05 |
| | 200938005 | |
| | • <i>Tenancy, Held in--Joint</i> | 6321.01-50 |
| | 200929012 200929012 200929012 | |
| Section 6323 | Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) | 6323.00-00 |
| | 200922053 | |

| | | |
|---------------------|---|-------------------|
| | • 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 6411 | Tentative Carryback and Refund Adjustments 200940020 | 6411.00-00 |
| 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 200913059 200914039 200917030 200917036 200924047 200940021 | 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) | 6611.00-00 |
| | 200920039 | |
| Section 6621 | Determination of Rate of Interest; Compounding of Interest | 6621.00-00 |
| | 200908038 200908040 200929001 200929001 200929001 | |
| | • Overpayment and Underpayment Rates 200920040 | 6621.01-00 |
| Section 6651 | Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) | 6651.00-00 |
| | 200909060 200911015 200915045 | |
| | • 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) | 6656.00-00 |
| | 200937025 | |
| Section 6662 | Accuracy-related penalty | 6662.00-00 |
| | 200908044 200914036 200923042 200935030 200940022 | |
| Section 6663 | Fraud Penalty | 6663.00-00 |
| | 200923028 | |
| Section 6664 | Definitions and Special Rules | 6664.00-00 |
| | 200906049 200913048 200913048 200913048 200913048 200913048 | |
| | • 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 | 6672.00-00 |
| | 200908045 200915035 200915047 200930044 | |
| | • Party Liable 200916024 | 6672.03-00 |
| | • <i>Corporation</i> 200937025 | 6672.03-01 |
| Section 6698 | Failure to File Partnership Return | 6698.00-00 |
| | 200909057 200911019 | |

| | | |
|---------------------|---|-------------------|
| 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) | 6703.00-00 |
| | 200913033 200913033 200913033 200913033 200913033 | |
| Section 6707 | Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) | 6707.00-00 |
| | 200920042 200929005 200929005 200929005 200936028 | |
| | • 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) | 6901.00-00 |
| | 200909036 | |
| | • Period of Limitations | 6901.03-00 |
| | • <i>Extension by Agreement</i> 200909048 | 6901.03-01 |
| Section 7121 | Closing Agreements | 7121.00-00 |
| | 200910031 200913057 200913057 200913057 200913057 200913057 200923034 200934042 | |
| Section 7122 | Compromises | 7122.00-00 |
| | 200907026 200909051 200910033 200922047 | |
| | • Jurisdiction 200909051 | 7122.09-00 |
| | • Policy 200912022 200912022 | 7122.13-00 |
| Section 7216 | Disclosure or Use of Information by Preparers of Returns | 7216.00-00 |
| | 200907036 | |
| 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 | 7405.00-00 |
| | 200906052 200917036 200923028 | |
| Section 7425 | Discharge of Liens | 7425.00-00 |
| | 200914046 | |
| | • Redemption by United States 200913058 200913058 200913058 200913058 200913058 | 7425.05-00 |
| Section 7426 | Civil Actions by Persons Other Than Taxpayers | 7426.00-00 |
| | 200914052 | |
| Section 7428 | Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. | 7428.00-00 |
| | 200932059 200935050 | |
| | • 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 200940023 | 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 **200940001**
200940002 200940003 200940007 200940011 200940017

| | | |
|----------------------|--|--------------------|
| | • 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 **200940007**
200940009 200940011

| | |
|--|------------|
| • Section 42; Low-Income Housing Credit 200930033 | 9100.01-00 |
| • Section 338(g); Election Under Section 1.338-1T(c)(1) 200906034 200931002 200931002 200931002 200928017 200928017 | 9100.06-00 |
| • 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 |
| • Section 472; LIFO Election 200914015 | 9100.11-00 |
| • Section 663; Special Rules Applicable to Sections 661 and 662 200904020 | 9100.12-00 |
| • 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 |
| • Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021 200940012 | 9100.20-00 |
| • 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 200940004 200940008 200940010 200940014 | 9100.22-00 |
| • 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 |
| • 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
200903041 200903042 200903043 200903044 200903045 200903046 200903047
200903048 200903049 200903050 200903051 200903052 200903053 200903054
200903055 200903056 200903057 200903058 200903059 200903060 200903061
200903063 200903064 200904007 200904008 200904009 200904010 200904011
200904012 200904013 200904017 200904019 200904021 200904024 200904025
200905004 200905004 200905005 200905005 200905006 200905006 200905007
200905007 200905008 200905008 200905009 200905009 200905010 200905010
200905025 200905025 200905026 200905026 200906002 200906007 200906018
200906024 200906026 200906029 200906031 200907008 200907009 200907010
200907022 200908004 200908006 200908017 200908021 200909004 200909005
200909012 200909013 200909014 200909015 200909023 200910005 200910011
200910022 200914002 200914003 200915023 200916013 200917003 200917007
200917009 200917010 200917011 200917012 200917013 200917016 200917017
200917021 200917022 200917023 200918002 200918003 200918004 200918005
200918008 200918009 200918010 200918011 200918012 200918013 200918017
200918018 200919006 200919012 200919014 200919015 200919016 200919018
200920001 200920002 200920003 200920004 200920005 200920006 200920007
200920008 200920009 200920010 200920011 200920012 200920013 200920014
200920015 200920016 200920017 200920018 200920019 200920020 200920021
200920022 200920023 200920024 200920025 200920026 200920027 200920028
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 200921004
200921005 200921012 200921015 200921016 200921017 200921026 200922006
200922009 200924010 200925004 200925006 200925007 200925009 200925010
200925011 200925012 200925013 200925014 200925016 200925020 200925024
200925033 200925034 200925037 200925038 200926003 200926004 200926007
200926011 200926012 200926013 200926014 200926015 200926016 200926017
200926018 200927026 200927030 200928016 200928016 200928019 200928019
200928022 200928022 200930011 200930012 200930013 200930014 200930015
200930016 200930017 200930018 200930020 200930021 200930022 200930023
200930024 200932002 200932006 200932008 200932019 200932023 200932024
200932034 200932035 200932041 200932042 200932043 200933004 200933005
200933006 200933007 200933008 200933009 200933010 200933011 200933012
200933013 200933014 200933015 200933016 200933017 200933018 200933019
200933020 200933022 200933025 200934014 200934015 200934016 200934017
200934018 200934022 200934026 200934030 200934031 200934032 200934037
200935006 200935008 200936001 200936003 200936007 200936009 200936010
200936011 200936025 200937008 200937009 200937010 200937011 200937012
200937014 200937015 200937016 200937017 200937018 200937019 200937020
200937021 200937022 200937024 200938002 200938008 200938019 **200940001**
200940002 200940003 200940007 200940011 200940017

Section 9114

Tax Conventions (See Also 894.01-00 through 894.12-00)

9114.00-00

• U.S. Income Tax Treaties

9114.03-00

• *United Kingdom*
200932017

9114.03-42

| | | |
|---------------------|--|-------------------|
| | • Administrative Assistance Treaties | 9114.09-00 |
| | • <i>Other Tax Information Exchange Agreements</i> | 9114.09-02 |
| | 200940027 | |
| 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 |
| | 200915046 | |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | 200906046 200911031 200914048 200914058 200935025 | |
| | • Issues Related to Statutes Other Than Contained in Internal Revenue Code | 9999.92-00 |
| | 200915038 200916027 | |
| | • Not Able to Identify Under Present List | 9999.98-00 |
| | 200906032 200906033 200906044 200907031 200908029 200909016 200909020 | |
| | 200909034 200909035 200909038 200909044 200909053 200909055 200910018 | |
| | 200910024 200910035 200910036 200910054 200910057 200911005 200911016 | |
| | 200911030 200911030 200912009 200912009 200912010 200912010 200912015 | |
| | 200912015 200912017 200912017 200912020 200912020 200912023 200912023 | |
| | 200912025 200912025 200913019 200913019 200913019 200913019 200913019 | |
| | 200913027 200913027 200913027 200913027 200913027 200913029 200913029 | |
| | 200913029 200913029 200913029 200913029 200913029 200913029 200913029 | |
| | 200913029 200913070 200913070 200913070 200913070 200913070 200914020 | |
| | 200914023 200914023 200914047 200914059 200914065 200914065 200914066 | |
| | 200914066 200914073 200916025 200917041 200919035 200919038 200919039 | |
| | 200919042 200919042 200919048 200923032 200923038 200923038 200923038 | |
| | 200923049 200923050 200923051 200923052 200923053 200923054 200923055 | |
| | 200923057 200923058 200923059 200923060 200931051 200931051 200931051 | |
| | 200931056 200931056 200931056 200921031 200921032 200921034 200921035 | |
| | 200922031 200922033 200922034 200924044 200924048 200924052 200924053 | |
| | 200924054 200924055 200924058 200924059 200924060 200925003 200925050 | |
| | 200925051 200925052 200925053 200925054 200925055 200926022 200927019 | |
| | 200928018 200928018 200928018 200928018 200929005 200929005 200929005 | |
| | 200929005 200929005 200929005 200930035 200932029 200933036 200933036 | |
| | 200933036 200935026 200935029 200936028 200936028 200936032 200936034 | |
| | 200936035 200936036 200938022 200938022 200938024 200938027 200938036 | |
| | 200939022 200939024 200939027 200939030 | |

