

Publication 1078  
Issue: 04/23/2010

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

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

Department of the Treasury  
**Internal Revenue Service**

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 201001016	1.11-00
<b>Section 31</b>	<b>Withholdings (Credit v. No Credit Against Tax)</b> 201005001 201012045	<b>31.00-00</b>
<b>Section 38</b>	<b>General Business Credit</b> 201005039	<b>38.00-00</b>
<b>Section 42</b>	<b>Low-Income Housing Credit</b> 201005053 201010017	<b>42.00-00</b>
<b>Section 47</b>	<b>Rehabilitation Credit</b> 201008020 201008020	<b>47.00-00</b>
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>
	• Tax Benefit Rule <b>201016074</b>	59.07-00
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 201001013 201014001 201015016	<b>61.00-00</b>
	• Governmental Benefits and Subsidies 201004005	61.40-00
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 201001016 201011036	<b>72.00-00</b>
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> <b>201016031</b>	<b>83.00-00</b>
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	• Damages 201014040	104.03-00
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 201002023 201010020 201011032 201014045	<b>105.00-00</b>
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 201003007 201010020 201013026	<b>106.00-00</b>
	• Contributions by Employees 201002023 201014045	106.01-00
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>
	• General Rules for Discharges of Indebtedness	108.04-00
	• <i>Indebtedness Contributed to Capital</i> <b>201016048</b>	108.04-03
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b> 201013052	<b>111.00-00</b>
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 201005024 201010020	<b>115.00-00</b>
	• Essential Governmental Function 201005024	115.03-00
	• Income Accruing to the State 201005024	115.06-00
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b>	<b>118.00-00</b>

	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 201003005 201005002	118.01-02
	• Contributions in Aid of Construction 201005002	118.02-00
<b>Section 125</b>	<b>Cafeteria Plans</b>	<b>125.00-00</b>
	• Defined 201012060	125.01-00
<b>Section 132</b>	<b>Certain Fringe Benefits</b>	<b>132.00-00</b>
	• De Minimis Fringe 201005014	132.04-00
<b>Section 142</b>	<b>Exempt Facility Bond</b>	<b>142.00-00</b>
	• Qualified Residential Rental Project 201005053	142.04-00
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re- development Bond</b>	<b>144.00-00</b>
	201013048	
<b>Section 146</b>	<b>Volume Cap</b>	<b>146.00-00</b>
	201002033	
	• Carryforward of Allocation 201002033	146.07-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b>	<b>162.00-00</b>
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201007077	162.02-00
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	201003006 201004003	
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 201003006 <b>201016032</b>	163.03-03
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	201002035 201011003	
	• Basis 201014052	165.01-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201001016	165.03-00
	• Worthless Securities 201006003 201011003	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201011003	165.06-02
	• Disaster Losses 201014052	165.07-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	• Classification of Property 201001018	168.20-00
	• Retirements 201013045	168.35-00

<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 201014056	<b>170.00-00</b>
	• Percentage Limitations	170.07-00
	• <i>Governmental Units</i> 201005024	170.07-05
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Inventory and Other Property</i> 201012061	170.11-03
	• Qualified Conservation Contribution 201002038	170.14-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	• Product Liability Losses 201006028	172.06-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201002036	<b>263.00-00</b>
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201008037 201008037	263.08-04
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• Activities Subject to Capitalization 201013035	263A.01-00
	• Allocation Methods	263A.04-00
	• <i>Simplified Production Method</i> 201013035	263A.04-05
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201014002	<b>267.00-00</b>
<b>Section 301</b>	<b>Distributions of Property</b> 201013034 201014049	<b>301.00-00</b>
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201007051 201007052	<b>302.00-00</b>
	• Not Essentially Equivalent to a Dividend 201002022	302.01-00
<b>Section 303</b>	<b>Distributions In Redemption of Stock to Pay Death Taxes</b> 201013024	<b>303.00-00</b>
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	• Distributions in Lieu of Money 201013034	305.03-00
	• Deemed Distributions 201002022	305.13-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201014002	<b>331.00-00</b>
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201002014 201003009 201010018	<b>332.00-00</b>

	• Nonrecognition of Gain or Loss 201002014 201002031	332.01-00
	• Within One Year 201002014	332.02-00
	• Debts of Subsidiary to Parent 201002014	332.06-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	• Stock Sales and Distributions Treated as Asset Transfers 201009013	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201013039	<b>337.00-00</b>
	• Loss Disallowance 201014046	337.16-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201015028	<b>338.00-00</b>
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 201010012 201012035 201014059	338.01-02
	• Qualified Stock Purchase 201002031 201007045 201015028	338.02-00
	• Purchase from Related Corporation 201015028	338.09-00
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201001002 201003009 201006002	<b>351.00-00</b>
	• "Know-How"--Property v. Service 201001002	351.04-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201001008 201001009 201002025 201005013 201010023 201014047 <b>201016044</b>	<b>355.00-00</b>
	• Spin-Off 201002025 201003009 201005051 201010018 201010025 201015029 <b>201016044</b>	355.01-00
	• <i>Split-Off</i> 201001008 201001009 201004001 201005013 201010023	355.01-01
	• Control 201007050	355.05-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201004001	355.10-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 201006002	<b>357.00-00</b>
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201005051	358.02-00
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	• Capital Contributions by Nonshareholders 201003005	362.02-00

<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201001002 201001008 201001015 201002025 201003019 201005013 201005022 201010023	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	<b>201016051 201016052</b>	
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	201005028	
	• Stock for Property (Type "C")	368.03-00
	201001015 201008033 201008033	
	• Assets for Control of Transferee (Type "D")	368.04-00
	201001008 201002025 201002027 201003009 201003012 201005013 201010023 201010025 <b>201016044</b>	
	• Change in Identity, etc. (Type "F")	368.06-00
	201003009 201003012 201003014 201007043 201014048	
	• Continuity of Interest Rule	368.08-00
	201001015	
	• <i>Business Enterprise Continuity</i>	368.08-06
	201001015 201015024	
	• <i>Historic Business Assets</i>	368.08-07
	201015024	
	• Transactions Involving Two or More Investment Companies	368.13-00
	201001015	
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	201006003	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201001017 201003018 201005019	
	• Carryforwards Disallowed If No Continuity of Business	382.03-00
	201015024	
	• Operating Rules	382.12-00
	201001017 <b>201016001 201016047</b>	
	• <i>Fluctuation in Value</i>	382.12-06
	201001017 201010009 201015023	
	• <i>Title 11 or Similar Case</i>	382.12-08
	201010009	
	• <i>Election Out</i>	382.12-13
	201003008	
	• <i>Controlled Groups</i>	382.12-16
	<b>201016001 201016047</b>	
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201013052	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201007077	
	• Required Distributions	401.06-00
	201008049 201008049	

<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 201002051 201005056 201005057 201007077	<b>402.00-00</b>
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201007077	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b>  • Rollover Contributions 201001026 201001027 201002048 201002049 201002050 201002052 201003030 201003031 201003032 201005058 201005059 201006035 201007078 201007079 201007080 201007081 201007082 201007083 201008048 201008048 201009016 201009017 201010030 201010032 201012053 201012055 201013067 201013073 201014073 201015038 201015039 201015040 201015041 201015042 <b>201016092</b> <b>201016093 201016097</b>	<b>408.00-00</b>  408.03-00
<b>Section 408A</b>	<b>Roth IRA</b> <b>201016095</b>	<b>408A.00-00</b>
<b>Section 412</b>	<b>Minimum Funding Standards</b>  • Minimum Funding Waiver 201001028 201001029 201001030 201012054	<b>412.00-00</b>  412.06-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>  • Limitation for Defined Contribution Plans 201007077	<b>415.00-00</b>  415.02-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201011009  • Prepaid and Advance Income 201008035 201008035 201013037	<b>451.00-00</b>  451.13-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201002006 201007035 <b>201016034</b>  • Timely v. Untimely Elections  • <i>Sale of Real Property</i> 201002034  • Revocation of Elections 201007035 <b>201016034</b>  • Contingent Payment Sales 201002006  • <i>Alternative Basis Recovery</i> 201002006  • Related Parties 201002034	<b>453.00-00</b>  453.06-00  453.06-03  453.08-00  453.09-00  453.09-01  453.11-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>  • Eligible Deferred Compensation Plan Defined  • <i>Tax Exempt Organization</i> 201014034	<b>457.00-00</b>  457.05-00  457.05-03
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201005016 201013016	<b>469.00-00</b>

	• Passive Activity Defined 201013016	469.03-00
	• <i>Definition of Activity</i> 201013016 201014038	469.03-03
	• Passive Activity Loss and Credit Defined	469.04-00
	• <i>Allocation of Interest &amp; Other Expenses</i> 201005016	469.04-01
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201005026	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Securities Traders 201014004	475.08-00
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b> <b>201016048</b>	<b>482.00-00</b>
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201002041 201005060 201007060	<b>501.00-00</b>
	• Religious, Charitable, etc., Institutions and Community Chest 201004044 201004045 201007068 201007069 201007070 201007071 201007072 201007073 201007074 201007075 201007076 201013056 201013057 201013058 201013059 201013061 201013062 201013063 201013064 201015044 <b>201016089</b>	501.03-00
	• <i>Foundations</i> 201004041 201004043 201006032 201007061 201013065 201013066	501.03-02
	• <i>Corporations</i> 201004045 201008050 201008050 201012051 <b>201016088 201016089</b>	501.03-05
	• <i>Educational Organizations</i> 201007060 201009015 201010028	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> <b>201016089</b>	501.03-15
	• <i>Organizational and Operational Tests</i> <b>201016089</b>	501.03-30
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 201013060	501.04-00
	• Labor Organizations	501.05-00
	• <i>Agriculture and Horticulture Organizations</i> <b>201016088</b>	501.05-01
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
	• <i>Performance of Particular Services for Members</i> 201012051	501.06-01
	• Social Clubs 201002043 201002044 201013055	501.07-00
	• <i>Leases or Sales of Club Property</i> 201002043 201003022	501.07-03

	• Domestic Fraternal Societies, Orders, and Associations 201002040	501.10-00
	• Local Benevolent Life Insurance Associations, etc. <b>201016090</b>	501.12-00
	• <i>Mutual Ditch or Irrigation Companies</i> <b>201016090</b>	501.12-01
	• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067	501.12-02
	• <i>Mutual or Cooperative Electric Companies</i> <b>201016081</b>	501.12-03
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201015043	501.15-00
	• Organization of Past or Present Armed Forces Members 201013054	501.19-00
	• Income Inures v. does Not Inure to Private Individual 201001023 201001024 201010028	501.32-00
	• <i>Distribution of Assets to Private Individuals</i> 201001023 201001024	501.32-01
	• Private v. Public Interest Served 201001023 201001024 201004045 201004046 201005060 201009015 201010028 <b>201016088</b>	501.33-00
	• "Exclusively" Test 201007060	501.35-00
	• Business Activities 201009015	501.36-00
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201002041 201007060	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201002041 201007060	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activ- ities</b>	<b>504.00-00</b>
	• Denial of Exemption <b>201016088</b>	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201007065	<b>507.00-00</b>
	• Termination Under Section 507(a)(1) 201007064 201013065 201013066	507.01-00
	• Aggregate Tax Benefit 201013065 201013066	507.07-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• Disallowance of Certain Deductions <b>201016089</b>	508.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201015037	<b>511.00-00</b>

<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201003023 201003024 201007063 201011035 201015037 <b>201016082 201016083</b> <b>201016085 201016086</b>	<b>512.00-00</b>
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201012052 201015037	<b>513.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> <b>201016008</b>	<b>528.00-00</b>
<b>Section 565</b>	<b>Consent Dividends</b> 201002012 201008034 201008034	<b>565.00-00</b>
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b>	<b>611.00-00</b>
	• Oil, Gas, or Minerals--General 201013036	611.01-00
	• By Whom Deductible	611.02-00
	• <i>Interests Acquired for Services Rendered</i> 201006011	611.02-03
<b>Section 631</b>	<b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b> 201006004	<b>631.00-00</b>
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	• Multiple Trusts 201003015	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed <b>201016073</b>	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> <b>201016073</b>	<b>662.00-00</b>
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201011034	<b>664.00-00</b>
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 201014043 <b>201016033</b>	664.03-02
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 201013033	<b>691.00-00</b>
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	• Termination 201004032	708.01-00
<b>Section 741</b>	<b>Recognition and Character of Gain or Loss on Sale or Exchange</b> 201002035	<b>741.00-00</b>
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201013025	<b>754.00-00</b>
	• Timeliness of Election 201002026 201011004 201012031 201012032 201013025	754.02-00
<b>Section 761</b>	<b>Terms Defined</b> 201002034	<b>761.00-00</b>
	• Partner 201004031	761.02-00

<b>Section 803</b>	<b>Life Insurance Gross Income</b> 201006002	<b>803.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201014001	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201006016	<b>831.00-00</b>
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201004004	<b>832.00-00</b>
	• Premiums Earned 201015030	832.05-00
	• Deductions Allowed 201006029 201006030 201006031	832.12-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	• Gross Income Requirement 201001005 201005023 201006015 201007044	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201010002	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b> 201006021	<b>853.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 201002021 201006021	<b>855.00-00</b>
	• General Rule 201002005	855.01-00
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201002012 201002020 201006020 201007048 201010002 <b>201016039 201016041</b>	<b>856.00-00</b>
	• Other Requirements <b>201016014</b>	856.03-00
	• Rents From Real Property 201014042	856.04-00
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 201004024	<b>858.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Allocation Apportionment of Research and Experimental Expenditures (In General)	861.15-00
	• <i>Gross Income Method</i> <b>201016042</b>	861.15-02
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b> 201013001	<b>882.00-00</b>
	• Allocation of Deductions 201013001	882.04-00
	• Interest deductions 201013001	882.07-00
	• <i>U.S. Assets</i> 201013001	882.07-01

	• Special Rules for Insurance Companies 201013001	882.08-00
<b>Section 904</b>	<b>Limitation on Credit</b> <b>201016072</b>	<b>904.00-00</b>
<b>Section 905</b>	<b>Applicable Rules</b>	<b>905.00-00</b>
	• Year in Which Credit Taken <b>201016062</b>	905.01-00
<b>Section 936</b>	<b>Puerto Rico and Possession Tax Credit</b>	<b>936.00-00</b>
	• Termination 201006027	936.09-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b> 201015030	<b>951.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> 201015030	<b>953.00-00</b>
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	• Foreign Base Company Sales Income 201002024	954.03-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 201003015 201011002 201011008	1001.02-07
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 201012050	<b>1011.00-00</b>
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 201003015	1015.03-00
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	• Like Kind Property 201013038	1031.02-00
	• Deferred Exchanges 201013038	1031.05-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201014049	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	• General Rule 201015015	1033.01-00
	• Definition of Involuntary Conversion Events 201015015	1033.02-00
	• Property Similar or Related in Service or Use 201015015	1033.03-00
	• Special Rule For Condemned Business or Investment Real Estate 201015015	1033.06-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 201005028	<b>1042.00-00</b>

<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 201002035 201006004	<b>1231.00-00</b>
<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b> <b>201016053</b>	<b>1245.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> <b>201016002</b>	1256.07-05
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 201010002	<b>1276.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 201002001 201002029 201006001 201014003 <b>201016003 201016004 201016005</b>	1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201002005	<b>1296.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 201015017	<b>1361.00-00</b>
	• Small Business Corporation v. Not a Small Business Corporation 201006026 201007043 201015017	1361.01-00
	• <i>More than One Class of Stock</i> 201015017 <b>201016040</b>	1361.01-04
	• Certain Trusts Permitted as Shareholders 201002007	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 201003002 201006017 201015013	1361.03-02
	• Qualified Subchapter S Subsidiary 201001006 201007043 201010001 201013019 201015010 <b>201016013</b>	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 201001010 201001011 201001012 201007046 201014037 201014039 <b>201016010 201016035 201016036 201016037 201016045</b>	<b>1362.00-00</b>
	• Eligible v. Ineligible 201007046 <b>201016035 201016037 201016045</b>	1362.01-00
	• <i>Late Elections</i> 201002018 201002019 201003004 201004002 201004007 201004023 201005020 201005021 201005027 201006013 201006018 201006019 201006025 201007042 201007046 201007049 201008029 201008029 201008030 201008030 201008031 201008031 201008032 201008032 201010011 201010014 201010022 201011006 201011007 201013020 201013021 201013031 201014036 201014037 201014039 201015014 201015022 <b>201016010 201016035 201016037 201016045 201016050</b>	1362.01-03
	• Termination of Election 201002002	1362.02-00
	• <i>Passive Investment Income</i> 201005025	1362.02-03

	• Inadvertent Terminations 201001010 201001011 201001012 201002003 201003002 201006010 201006017 201006026 201010007 201010008 201010021 201011005 201014035 201015001 201015013 <b>201016015 201016016 201016025 201016046</b>	1362.04-00
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	• Recapture of LIFO Benefits 201010026	1363.04-00
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201011010	<b>1366.00-00</b>
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201003018 201006004	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201010006	<b>1381.00-00</b>
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201002009 201005015 201010013 201015018	<b>1382.00-00</b>
	• Patronage Dividends 201008043 201008043	1382.02-00
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 201011031	<b>1445.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	• Intercompany Transactions 201006003 201011003	1502.13-00
	• <i>Stock of Members</i> 201006003	1502.13-01
	• <i>Obligations of Members</i> 201014033	1502.13-02
	• Consolidated Net Operating Loss Deduction 201003012	1502.21-00
	• Filing Requirements 201002032 201013028 201013029 201015004	1502.75-00
	• <i>When Group Remains in Existence</i> 201015004	1502.75-10
	• Taxable Year of Members of Group 201013051	1502.76-00
	• Separate Return Years 201002002	1502.79-00
	• Consolidated Returns for Subsequent Years 201002002	1502.89-00
	• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
<b>Section 1504</b>	<b>Definitions</b> 201002015 201002016 201002017 201005022 201006024	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032	1504.01-00

	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201015025	<b>2001.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201001014 <b>201016006</b>	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201015003	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201015025	<b>2033.00-00</b>
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201015025	<b>2035.00-00</b>
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201015025	<b>2036.00-00</b>
	• Retention of Right to Designate Who Shall Enjoy Property or Income <b>201016033</b>	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201015025	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201015025	<b>2038.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201002013 201015025	<b>2041.00-00</b>
	• General Power v. Not a General Power 201006005 201006023	2041.03-00
	• Special Powers 201013002	2041.04-00
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	• Modification of Will	2055.09-00
	• <i>Contest</i> 201004022	2055.09-02
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Unitrusts</i> <b>201016033</b>	2055.12-05
<b>Section 2103</b>	<b>Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens</b> 201003013	<b>2103.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201013017 201013018	<b>2501.00-00</b>
	• Gift v. Not a Gift 201003015 201006005 201006023	2501.01-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	• Gift of Remainder 201004006	2511.11-00
	• Renunciation of Testate or Intestate Share 201001007	2511.18-00

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201006005 201006023	<b>2514.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 201006005 201006023 201010016 201013017 201013018 201013027 201013032	<b>2601.00-00</b>
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201003015 201011002 201011008 201013030	2601.03-01
	• Transitional Rules 201006005 201006023	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 201006005 201006023 201015025	2601.04-01
	• <i>Cases of Mental Incompetency</i> 201002010	2601.04-05
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 201001003 201001004 201003003 201014032	<b>2632.00-00</b>
	• Time and Manner of Allocation 201010003	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201001003 201001004 201014032	2632.02-00
<b>Section 2642</b>	<b>Inclusion Ratio</b> 201006008 201006009 201010004 201010005	<b>2642.00-00</b>
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined 201013002	2652.01-00
	• <i>Special Election for QTIP</i> 201002008	2652.01-02
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 201006012 201014044	2702.02-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3101.02-00
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3111.01-00
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• Wages 201014051 <b>201016043</b>	3121.01-00
	• Employment 201014051	3121.02-00
	• <i>Nonresident Aliens</i> 201013050 201014067	3121.02-11
	• Included-Excluded Rule (50% Rule) 201014051	3121.03-00

	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201012040	3121.04-01
	• Concurrent Employment 201003010	3121.14-00
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Wages 201014051 <b>201016043</b>	3306.02-00
	• Employment 201014051 <b>201016076</b>	3306.03-00
	• Included and Excluded Services 201014051	3306.04-00
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Renumeration Not Subject to Withholding 201001013 <b>201016043</b>	3401.02-00
<b>Section 4042</b>	<b>Tax on Fuel Used in Commercial Transportation on Inland Waterways</b> 201007064	<b>4042.00-00</b>
<b>Section 4071</b>	<b>Tire Tax (Taxable v. Not Taxable)</b> 201011021	<b>4071.00-00</b>
	• Tires on Imported Articles 201011021	4071.05-00
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> <b>201016012</b>	<b>4101.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201010010	<b>4261.00-00</b>
	• Amounts Paid 201002004	4261.01-00
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201013065 201013066	<b>4940.00-00</b>
	• Alternative Excise Tax on Non-Exempt Private Foundations 201007064 201007065	4940.01-00
	• Exempt Operating Foundations 201001025	4940.03-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 201007064 201007065 201011034 201012050	<b>4941.00-00</b>
	• Definition of Self-Dealing 201013065 201013066 <b>201016084</b>	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201007065	<b>4942.00-00</b>
	• Definitions of Principal Terms 201013065 201013066	4942.03-00
	• <i>Set-Asides</i> 201001022 201005054 201005055 201015033	4942.03-07
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	• Definition of Excess Business Holdings	4943.03-00

	• <i>Permitted Holdings</i> 201013072	4943.03-01
	• Other Definitions and Rules	4943.04-00
	• <i>Taxable Period</i> 201007062 201007066	4943.04-01
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 201013066	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201007064 201007065 201013065 201013066	<b>4945.00-00</b>
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Individuals</i> 201001020 201001021 201002045 201002046 201003021 201003025 201004038 201004039 201004040 201004042 201006033 201009014 201010029 201014069 201014070 201014071 201014072 201015034 201015035 201015036 <b>201016087</b> <b>201016091</b>	4945.04-04
	• <i>Expenditure Responsibility</i> 201013065	4945.04-06
<b>Section 4946</b>	<b>Definitions and Special Rules</b> 201007064	<b>4946.00-00</b>
	• Disqualified Person <b>201016084</b>	4946.01-00
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	• Split-Interest Trusts 201011034 <b>201016084</b>	4947.02-00
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Additional Tax 201002047	4971.02-00
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• Tax on Nondeductible Contributions to Qualified Employer Plans	4972.04-00
	• <i>Computation of Nondeductible Contributions</i> 201007077	4972.04-03
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	• Prohibited Transaction 201014064	4975.03-00
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201010020 201014045	<b>6012.00-00</b>
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 201011017 <b>201016080</b>	<b>6015.00-00</b>
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b>	<b>6020.00-00</b>
	• Return Prepared by IRS Personnel 201005046 201014055	6020.02-00
<b>Section 6031</b>	<b>Return of Partnership Income</b>	<b>6031.00-00</b>
	• Information Required to be Provided to Partners	6031.04-00

	• <i>Partner's Agent</i> <b>201016079</b>	6031.04-01
<b>Section 6041</b>	<b>Information at Source</b>	<b>6041.00-00</b>
	• Payments By United States Or A State 201004005	6041.08-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201012038	<b>6062.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201007058	<b>6103.00-00</b>
	• Disclosure Pursuant to Taxpayer's Consent 201008038 201008038 201011024	6103.03-00
<b>Section 6109</b>	<b>Identifying Numbers</b>	<b>6109.00-00</b>
	• ITIN; IRS Individual Taxpayer Identification Number 201005001	6109.06-00
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b>	<b>6110.00-00</b>
	• Inspection of Written Determinations and Background File Documents 201013042	6110.01-00
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201015003	<b>6166.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201005034 201005048	<b>6205.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> 201012044	<b>6212.00-00</b>
	• Mailing	6212.01-00
	• <i>Joint Liability</i> 201011014	6212.01-01
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201004028 201004035 201004037 201011022 201014053 201014054 201014061 <b>201016066</b>	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201003020 201005047 201014058 201014060	<b>6222.00-00</b>
	• Notification <b>201016070</b>	6222.01-00
	• Effect of Failure to Notify 201005040 201011020	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201011015 201011029 201012041	<b>6223.00-00</b>
	• Failure to Provide Notice	6223.04-00
	• <i>Proceedings Not Finished</i> 201012037	6223.04-02
	• Tax Matters Partner 201011033	6223.05-00
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b>	<b>6224.00-00</b>
	• Partner May Waive Rights	6224.01-00

	• <i>Settlement Agreement</i> 201005033 201005038 <b>201016057</b>	6224.01-01
<b>Section 6226</b>	<b>Judicial Review of Final Partnership Administrative Adjustments</b>	<b>6226.00-00</b>
	• Petition by Other Partner 201011023	6226.02-00
	• Partners Treated as Parties <b>201016071</b>	6226.03-00
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201012058 <b>201016067 201016077</b>	<b>6227.00-00</b>
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Request on Behalf of Partnership 201008046 201008046	6228.01-00
	• Period for Filing Petition 201008041 201008041 <b>201016059</b>	6228.02-00
	• Other Requests 201011016	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201004034 201005031 201008042 201008042 201012043 201013047	<b>6229.00-00</b>
	• Extension by Agreement 201008047 201008047	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 201007056	6229.03-01
	• Suspension of Statutory Period 201004036 201013046	6229.04-00
	• Unidentified Partner 201005050 201011027 201011030	6229.05-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 201005030	6229.07-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201013049	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201005044 201007057 201008036 201008036 <b>201016058</b>	6230.01-00
	• Claims Arising Out of Erroneous Computations 201013044	6230.03-00
	• <i>Time for Filing Claim</i> 201013044 <b>201016064</b>	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201004030 201011026	<b>6231.00-00</b>
	• Partnerships 201007055	6231.01-00
	• <i>Exception for Small Partnerships</i> 201014063	6231.01-01
	• Partner 201004033	6231.02-00

	• Partnership Item 201005043 201005045 201011013 201012039 201012048 201013041 201014062 <b>201016075</b>	6231.03-00
	• Affected Item 201008040 201008040 201011011 201011012 201012049	6231.05-00
	• Tax Matters Partner 201011028 201012042 201013040 201014065	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201005032	6231.13-00
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201008039 201008039	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201012057	6321.01-00
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b>	<b>6323.00-00</b>
	• State Laws 201002039	6323.07-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201004027 201012036	<b>6325.00-00</b>
<b>Section 6331</b>	<b>Levy and Distrain</b> 201004029	<b>6331.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b>	<b>6335.00-00</b>
	• Notice <b>201016055 201016060</b>	6335.10-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201005041 201012033 <b>201016056</b>	<b>6402.00-00</b>
	• Requirement That a Claim Be Filed <b>201016063</b>	6402.04-00
	• <i>Timing</i> <b>201016068</b>	6402.04-01
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201007054	<b>6501.00-00</b>
	• Effects of Net Operating Loss Carrybacks 201008044 201008044	6501.01-00
	• <i>Tentative Carryback Adjustment</i> 201011018 201011019	6501.01-03
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Return Filed</i> 201005036	6501.03-01
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b>	<b>6502.00-00</b>
	• Waivers 201004029	6502.03-00
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Sus- pended)</b> 201011025	<b>6503.00-00</b>
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 201012059	<b>6513.00-00</b>

<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> <i>201016065</i>	<b>6601.00-00</b>
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201015003	<b>6651.00-00</b>
<b>Section 6652</b>	<b>Failure to File Certain Information Returns, Registration Statements, Etc.</b> 201005053	<b>6652.00-00</b>
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201005037 <i>201016078</i>	<b>6662.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	• Definition of Underpayment 201005037	6664.01-00
<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> <i>201016078</i>	<b>6694.00-00</b>
<b>Section 7122</b>	<b>Compromises</b> <i>201016069</i>	<b>7122.00-00</b>
<b>Section 7213A</b>	<b>Unauthorized Inspection of Returns or Return Information</b> 201001019	<b>7213A.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 201011037	<b>7425.00-00</b>
	• Judicial Proceedings 201003016	7425.01-00
<b>Section 7508A</b>	<b>Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters</b> 201004025 201012059	<b>7508A.00-00</b>
<b>Section 7520</b>	<b>Valuation Tables</b> <i>201016084</i>	<b>7520.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201012047 201012056	<b>7602.00-00</b>

<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	201002011 201002020 201002028 201002037 201003011 201004002 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201005003 201005004 201005005 201005006 201005007 201005008 201005009 201005010 201005011 201005012 201005035 201006006 201006007 201006014 201007001 201007002 201007003 201007004 201007005 201007006 201007007 201007008 201007009 201007010 201007011 201007012 201007013 201007014 201007015 201007016 201007017 201007018 201007019 201007020 201007034 201007036 201007037 201007038 201007039 201007040 201007041 201007047 201008001 201008001 201008002 201008002 201008003 201008003 201008004 201008004 201008005 201008005 201008006 201008006 201008007 201008007 201008008 201008008 201008009 201008009 201008010 201008010 201008011 201008011 201008012 201008012 201008013 201008013 201008014 201008014 201008015 201008015 201008016 201008016 201008017 201008017 201008018 201008018 201008019 201008019 201008021 201008021 201008022 201008022 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201009001 201009002 201009003 201009004 201009005 201009006 201009007 201009008 201009009 201009010 201009011 201010019 201010020 201012001 201012002 201012003 201012004 201012005 201012006 201012007 201012008 201012009 201012010 201012011 201012012 201012013 201012014 201012015 201012016 201012017 201012018 201012019 201012020 201012021 201012022 201012023 201012024 201012025 201012026 201012027 201012028 201012029 201012030 201012046 201013003 201013004 201013005 201013006 201013007 201013008 201013009 201013010 201013011 201013012 201013013 201013014 201013022 201013023 201013043 201014031 201015005 201015006 201015007 201015008 201015009 201015011 201015012 201015019 201015020 <b>201016007 201016009 201016010 201016017 201016018 201016019 201016020</b> <b>201016021 201016022 201016023 201016024 201016027 201016028 201016029</b> <b>201016030 201016038</b>	
	• Partnerships v. Associations <b>201016011</b>	7701.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	201005018 <b>201016026</b>	
	• Qualifying Income 201005018	7704.03-00
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	201001003 201001004 201001006 201001014 201002008 201002010 201002012 201002021 201002033 201003003 201004003 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201004020 201004024 201004047 201006007 201006008 201006009 201006016 201006020 201006021 201007036 201007037 201007038 201007039 201007040 201007041 201007048 201008020 201008020 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201008034 201008034 201010001 201010002 201010003 201010004 201010005 201010016 201010019 201012019 201012020 201012021 201012022 201013016 201013019 201014004 201014032 201014038 201014041 201015012 201015019 201015020 201015021 201015026 <b>201016006</b> <b>201016007 201016008 201016009 201016010 201016011 201016012 201016013</b> <b>201016027 201016028 201016029 201016030 201016032 201016039 201016041</b> <b>201016049 201016095</b>	
	• Section 42; Low-Income Housing Credit 201010017	9100.01-00
	• Section 146; Volume Cap 201002033	9100.03-00

• Section 168; MACRS 201013015	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201010012	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059	9100.07-00
• Section 442; Accounting Periods 201001001 201010024	9100.09-00
• Section 472; LIFO Election 201005026	9100.11-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029	9100.20-00
• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 <b>201016001 201016047</b>	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 201011001	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	201002011 201002020 201002028 201002037 201003011 201004002 201004007 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201005003 201005004 201005005 201005006 201005007 201005008 201005009 201005010 201005011 201005012 201006006 201006007 201006014 201007001 201007002 201007003 201007004 201007005 201007006 201007007 201007008 201007009 201007010 201007011 201007012 201007013 201007014 201007015 201007016 201007017 201007018 201007019 201007020 201007021 201007022 201007023 201007024 201007025 201007026 201007027 201007028 201007029 201007030 201007031 201007032 201007033 201007034 201007036 201007037 201007038 201007039 201007040 201007041 201007047 201008001 201008001 201008002 201008002 201008003 201008003 201008004 201008004 201008005 201008005 201008006 201008006 201008007 201008007 201008008 201008008 201008009 201008009 201008010 201008010 201008011 201008011 201008012 201008012 201008013 201008013 201008014 201008014 201008015 201008015 201008016 201008016 201008017 201008017 201008018 201008018 201008019 201008019 201008021 201008021 201008022 201008022 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201009001 201009002 201009003 201009004 201009005 201009006 201009007 201009008 201009009 201009010 201009011 201012001 201012002 201012003 201012004 201012005 201012006 201012007 201012008 201012009 201012010 201012011 201012012 201012013 201012014 201012015 201012016 201012017 201012018 201012019 201012020 201012021 201012022 201012023 201012024 201012025 201012026 201012027 201012028 201012029 201012030 201013003 201013004 201013005 201013006 201013007 201013008 201013009 201013010 201013011 201013012 201013013 201013014 201013022 201013023 201014005 201014006 201014007 201014008 201014009 201014010 201014011 201014012 201014013 201014014 201014015 201014016 201014017 201014018 201014019 201014020 201014021 201014022 201014023 201014024 201014025 201014026 201014027 201014028 201014029 201014030 201014031 201015005 201015006 201015007 201015008 201015009 201015010 201015011 201015012 201015019 201015020 <b>201016007 201016009 201016011 201016017 201016018 201016019</b> <b>201016020 201016021 201016022 201016023 201016024 201016027 201016028</b> <b>201016029 201016030 201016038</b>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201002030 201008045 201008045 201009012 201015027	
	• <i>United Kingdom</i>	9114.03-42
	201010027	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Chapter XI (Reorganization)	9115.10-00
	201003001	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List	9999.98-00
	201002009 201003017 201003026 201003027 201003028 201003029 201004008 201004021 201004026 201005015 201005017 201005029 201005037 201005042 201005049 201005052 201006034 201006036 201006037 201007053 201007059 201008043 201008043 201010013 201010015 201010031 201012034 201013049 201013053 201013068 201013069 201013070 201013071 201013074 201014050 201014050 201014050 201014050 201014050 201014057 201014066 201014074 201014075 201014076 201014077 201015002 201015002 201015003 201015018 <b>201016054 201016061 201016069 201016094 201016096</b>	