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# Section 6110 Index

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

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

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**UNMATCHED TRANSACTIONS**

<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 35</b>	<b>Overpayments of Tax</b> 201024032	<b>35.00-00</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> 201018001	<b>59.00-00</b>
	• Tax Benefit Rule 201016074	59.07-00
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 201001013 201014001 201015016 201019008 201023054 201024045 <b>201025030</b>	<b>61.00-00</b>
	• Community Property 201023054	61.31-00
	• 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 201021042	<b>72.00-00</b>
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> 201016031	<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>
	• Workmen's Compensation <b>201025038</b>	104.02-00
	• Damages 201014040 201017027 201017028 201019005 201020004 201020005 201021015 201021016 201022009 201022010 201022011 201023012 201024025 201024041 <b>201025027</b>	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 201024047	<b>106.00-00</b>
	• Contributions by Employees 201002023 201014045	106.01-00
<b>Section 107</b>	<b>Rental Value of Parsonage (Excluded v. Not Excluded)</b> 201023008	<b>107.00-00</b>
<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> 201016048	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
	• Sewage Disposal Facility <b>201025048</b>	142.10-00
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b> 201013048	<b>144.00-00</b>
<b>Section 146</b>	<b>Volume Cap</b> 201002033	<b>146.00-00</b>
	• 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
	• Agency	162.06-00
	• <i>Payment of Another's Expenses</i> 201023056	162.06-01
<b>Section 163</b>	<b>Interest</b> 201003006 201004003 201017051	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 201003006 201016032	163.03-03

<b>Section 165</b>	<b>Deductions For Losses</b> 201002035 201011003 <b>201025047</b>	<b>165.00-00</b>
	• 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 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	• Property Used in the Trade or Business <b>201025049</b>	167.01-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201022007 201022008	167.22-01
<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>
	• Value of Contribution 201022021 201024065	170.02-00
	• 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
	• Disallowance of Deduction	170.12-00
	• <i>Substantiation</i> 201024065	170.12-09
	• Qualified Conservation Contribution 201002038	170.14-00
	• <i>Qualified Organization</i> 201021027	170.14-02
<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>201025047</b>	<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>	<b>267.00-00</b>
	201014002	
	• Losses: Deduction Disallowed <b>201025046</b>	267.01-00
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201013034 201014049	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201007051 201007052	
	• 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>	<b>303.00-00</b>
	201013024	
<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>	<b>331.00-00</b>
	201014002	
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	201002014 201003009 201010018 201017031	
	• 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>	<b>337.00-00</b>
	201013039	
	• Loss Disallowance 201014046	337.16-00

	• <i>Basis Reductions on Deconsolidation</i> 201017001	337.16-01
<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 201021002	<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 201016044	<b>355.00-00</b>
	• Spin-Off 201002025 201003009 201005051 201010018 201010025 201015029 201016044	355.01-00
	• <i>Split-Off</i> 201001008 201001009 201004001 201005013 201010023 201017031	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> 201001002 201001008 201001015 201002025 201003019 201005013 201005022 201010023	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201016051 201016052 201020008 201024028	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 201005028	368.01-01
	• Stock for Property (Type "C") 201001015 201008033 201008033	368.03-00
	• Assets for Control of Transferee (Type "D") 201001008 201002025 201002027 201003009 201003012 201005013 201010023 201010025 201016044	368.04-00

	• Change in Identity, etc. (Type "F") 201003009 201003012 201003014 201007043 201014048	368.06-00
	• Continuity of Interest Rule 201001015 201020008	368.08-00
	• <i>Business Enterprise Continuity</i> 201001015 201015024 201020008	368.08-06
	• <i>Historic Business Assets</i> 201015024	368.08-07
	• Transactions Involving Two or More Investment Companies 201001015	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") <b>201025018</b>	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201006003	<b>381.00-00</b>
	• Obligations of Transferor Corporation 201023056	381.15-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201001017 201003018 201005019 201017002 201017003 201017004 201024037	<b>382.00-00</b>
	• Carryforwards Disallowed If No Continuity of Business 201015024	382.03-00
	• Operating Rules 201001017 201016001 201016047	382.12-00
	• <i>Fluctuation in Value</i> 201001017 201010009 201015023	382.12-06
	• <i>Title 11 or Similar Case</i> 201010009	382.12-08
	• <i>Election Out</i> 201003008	382.12-13
	• <i>Controlled Groups</i> 201016001 201016047	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• New Financial Products <b>201025045</b>	385.03-00
<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> 201013052	401.01-01
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201007077	401.04-00
	• Required Distributions 201008049 201008049	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 201021038	401.06-02



<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 201002051 201005056 201005057 201007077 201021037 201024072	<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> 201022025	<b>408.00-00</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 201016092 201016093 201016097 201020026 201020033 201021039 201021040 201021041 201022024 201022025 201022027 201023072 201023073 201024073 <b>201025084</b> <b>201025088</b>	408.03-00
<b>Section 408A</b>	<b>Roth IRA</b> 201016095 201022026	<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 416</b>	<b>Special Rules for Top-Heavy Plans</b>  • Definitions  • <i>Key Employee</i> 201024068	<b>416.00-00</b>  416.07-00  416.07-01
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201022028  • Account Limit  • <i>Collectively Bargained Funds</i> 201022028  • Ten or More Employer Plan Exception 201017076	<b>419.00-00</b>  419.12-00  419.12-02  419.14-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201022028	<b>419A.00-00</b>
<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  • Constructive Receipt  • <i>Compensation</i> 201024045	<b>451.00-00</b>  451.13-00  451.14-00  451.14-04

<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201002006 201007035 201016034	<b>453.00-00</b>
	• Real Property Sale 201021020	453.03-00
	• Timely v. Untimely Elections	453.06-00
	• <i>Sale of Real Property</i> 201002034	453.06-03
	• Revocation of Elections 201007035 201016034	453.08-00
	• Contingent Payment Sales 201002006	453.09-00
	• <i>Alternative Basis Recovery</i> 201002006	453.09-01
	• Related Parties 201002034	453.11-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201021018	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201024011	<b>457.00-00</b>
	• Eligible Deferred Compensation Plan Defined	457.05-00
	• <i>Tax Exempt Organization</i> 201014034	457.05-03
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 201024013	<b>460.00-00</b>
	• Percentage of Completion - Capitalized Cost Method 201024013	460.01-00
	• Definition of Long-Term Contract (See Also 451)	460.05-00
	• <i>Aggregation Rules</i> 201024013	460.05-03
	• Change in Method of Accounting for Long-Term Contracts (See Also 446. and 451.) 201024013	460.07-00
	• Proper Reporting Under the Long-Term Contract Method of Accounting 201024013	460.09-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 201019003 201022013 201022014	468A.04-02
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201005016 201013016 201017007	<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 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	• Need for Inventories <b>201025049</b>	471.01-00
<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> 201016048	<b>482.00-00</b>
	• Correlative Adjustments	482.03-00
	• <i>Service Charges and Fees</i> <b>201025072</b>	482.03-07
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201002041 201005060 201007060 201020034 201022023	<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 201016089 201017059 201017060 201017061 201017062 201017063 201017064 201017077 201019033 201020021 201021029 201021030 201021031 201021032 201021033 201021034 201021036 201021046 201022029 201022030 201023057 201023058 201023059 201023060 201023061 201023062 201023074 <b>201025079 201025080</b> <b>201025081 201025083</b>	501.03-00
	• <i>Foundations</i> 201004041 201004043 201006032 201007061 201013065 201013066	501.03-02
	• <i>Corporations</i> 201004045 201008050 201008050 201012051 201016088 201016089	501.03-05
	• <i>Educational Organizations</i> 201007060 201009015 201010028 201020021	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> 201016089	501.03-15
	• <i>Political Action Organizations</i> 201020021	501.03-17
	• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201017067	501.03-22
	• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067	501.03-27
	• <i>Organizational and Operational Tests</i> 201016089	501.03-30

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 201013060 201017065	501.04-00
• Labor Organizations	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201016088	501.05-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 201018015 201024066	501.06-00
• <i>Performance of Particular Services for Members</i> 201012051	501.06-01
• Social Clubs 201002043 201002044 201013055 201023063	501.07-00
• <i>Profit v. Not for Profit</i> <b>201025078</b>	501.07-01
• <i>Leases or Sales of Club Property</i> 201002043 201003022	501.07-03
• <i>Business with Nonmembers</i> <b>201025078</b>	501.07-05
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201022023 201024068	501.09-00
• Domestic Fraternal Societies, Orders, and Associations 201002040	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201016090	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201016090	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201016081	501.12-03
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201015043 201021035 201023064 201023065 <b>201025077 201025082</b>	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 201016088 201017067 201018020 201019033	501.33-00
• <i>Trustees Serve Private Interest</i> 201017067	501.33-01
• "Exclusively" Test 201007060 201020034	501.35-00
• Business Activities 201009015 201017066 201019033	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 201017078	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 Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201016088	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 201020025	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 201016089	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 201016082 201016083 201016085 201016086 201022022 201024069	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 201024068	512.01-00
	• Fund-Raising Activities (See Also 0501.26-06) 201017066	512.06-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201012052 201015037	<b>513.00-00</b>
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201020022	<b>514.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201016008	<b>528.00-00</b>
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201017066	<b>534.00-00</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 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>

	• Charitable Deduction 201023015	642.03-00
<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 201016073	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>662.00-00</b>
	201016073	
<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	201011034	
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 201014043 201016033	664.03-02
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201013033	
<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>	<b>741.00-00</b>
	201002035	
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>	<b>754.00-00</b>
	201013025 201017034	
	• Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	201002034	
	• Partner 201004031	761.02-00
<b>Section 803</b>	<b>Life Insurance Gross Income</b>	<b>803.00-00</b>
	201006002	
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	201014001	
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	201006016 201017010 201019001	
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	201004004	
	• 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 201020003 201024003 201024004 <b>201025031</b>	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 201016039 201016041	<b>856.00-00</b>
	• Other Requirements 201016014	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 and Apportionment of Interest Expense (In General) 201024042	861.09-00
	• <i>Asset Method of Apportionment</i> 201024042	861.09-06
	• <i>Fair Market Value Method</i> 201024042	861.09-07
	• Allocation Apportionment of Research and Experimental Expenditures (In General)	861.15-00
	• <i>Gross Income Method</i> 201016042	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 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Pensions <b>201025059</b>	894.11-00
<b>Section 904</b>	<b>Limitation on Credit</b> 201016072	<b>904.00-00</b>

	• Recapture of Overall Foreign Loss	904.05-00
	• <i>Recapture of Overall Foreign Losses of a Domestic Trust</i> 201024056	904.05-06
<b>Section 905</b>	<b>Applicable Rules</b>	<b>905.00-00</b>
	• Year in Which Credit Taken 201016062	905.01-00
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	• Election	911.11-00
	• <i>Reelection</i> 201023051	911.11-03
<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>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201017010	953.06-00
<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 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	• Election <b>201025039 201025043</b>	992.02-00
<b>Section 999</b>	<b>Reports by Taxpayers; Determinations</b> 201024065	<b>999.00-00</b>
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 <b>201025030</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> 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044	<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>
	• Property Held For Productive Use or Investment 201024036	1031.01-00



	• Like Kind Property 201013038 201024036 <b>201025049</b>	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>201025047</b>	<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>
	• Recapture on Disposition of Qualified Replacement Property 201024005	1042.05-00
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044	<b>1223.00-00</b>
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 201002035 201006004	<b>1231.00-00</b>
<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b> 201016053	<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> 201016002	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 201016003 201016004 201016005 201017025 201019010 <b>201025005 201025006 201025008 201025009 201025010</b> <b>201025011 201025012 201025013 201025014 201025015 201025016 201025017</b> <b>201025025</b>	1295.02-02
	• Election Requirements <b>201025007</b>	1295.03-00
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201002005 <b>201025020</b>	<b>1296.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 201024061	<b>1311.00-00</b>

<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201023056	<b>1341.00-00</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 201016040 201017019	1361.01-04
	• Certain Trusts Permitted as Shareholders 201002007	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 201003002 201006017 201015013 201017009	1361.03-02
	• Qualified Subchapter S Subsidiary 201001006 201007043 201010001 201013019 201015010 201016013 201019004	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 201001010 201001011 201001012 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 <b>201025040 201025041</b>	<b>1362.00-00</b>
	• Eligible v. Ineligible 201007046 201016035 201016037 201016045 201019014	1362.01-00
	• <i>Shareholder Consent</i> 201017030 201017038 <b>201025002</b>	1362.01-01
	• <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 201016010 201016035 201016037 201016045 201016050 201017005 201017011 201017039 201017042 201019004 201019011 201019014 201019019 201024038 <b>201025001 201025003 201025004 201025023 201025042</b>	1362.01-03
	• Termination of Election 201002002 <b>201025040 201025041</b>	1362.02-00
	• <i>Passive Investment Income</i> 201005025 <b>201025040 201025041</b>	1362.02-03
	• Inadvertent Terminations 201001010 201001011 201001012 201002003 201003002 201006010 201006017 201006026 201010007 201010008 201010021 201011005 201014035 201015001 201015013 201016015 201016016 201016025 201016046 201017009 201017020 201017036 201017037 201017041 201019009 201020007 <b>201025033</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>
	• Certain Other Cooperatives 201024028	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201002009 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031	<b>1382.00-00</b>
	• Patronage Dividends 201008043 201008043	1382.02-00
<b>Section 1397</b>	<b>Empowerment Zone - Other definitions and special rules</b> <b>201025063</b>	<b>1397.00-00</b>
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201024002	<b>1441.00-00</b>
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 201011031	<b>1445.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201020006 201021017	<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 201019017 201020006 <b>201025044</b>	1502.75-00
	• <i>When Group Remains in Existence</i> 201015004 201021017	1502.75-10
	• Taxable Year of Members of Group 201013051	1502.76-00
	• Common Parent Agent for Subsidiaries 201022017 201022018 <b>201025070</b>	1502.77-00
	• 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 201024001 <b>201025024</b>	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032 201017008 <b>201025024</b>	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 201016006	<b>2032.00-00</b>
	• Exercise of Election 201019002	2032.01-00
<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 201016033	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 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2041.03-00
	• Special Powers 201013002	2041.04-00
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201024008	<b>2044.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201022001	<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> 201016033	2055.12-05
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 201022004 201023007	<b>2056.00-00</b>
	• Terminable Interests 201024035	2056.01-00
	• Qualified Terminable Interest Property 201020002	2056.07-00

<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 2104</b>	<b>Property Within U.S.</b> • Revocable Transfers and Transfers Within 3 Years of Death 201020009	<b>2104.00-00</b> 2104.02-00
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201024008	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201013017 201013018 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 <b>201025026 201025030</b> • Gift v. Not a Gift 201003015 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	<b>2501.00-00</b> 2501.01-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201024008 • Gift of Remainder 201004006 • Renunciation of Testate or Intestate Share 201001007	<b>2511.00-00</b> 2511.11-00 2511.18-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 • Power Created After October 21, 1942 201020001	<b>2514.00-00</b> 2514.02-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201024008	<b>2519.00-00</b>
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b> • Election With Respect to Life Estate for Donee Spouse • <i>Qualified Terminable Interest Property</i> <b>201025021</b>	<b>2523.00-00</b> 2523.06-00 2523.06-01
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 201006005 201006023 201010016 201013017 201013018 201013027 201013032 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201021012 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 <b>201025026 201025030</b> • Exceptions • <i>Irrevocable Trusts</i> 201003015 201011002 201011008 201013030 201023050 • Transitional Rules 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 <b>201025026</b>	<b>2601.00-00</b> 2601.03-00 2601.03-01 2601.04-00

	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201006005 201006023 201015025 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201002010	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201001003 201001004 201003003 201014032	
	• Time and Manner of Allocation	2632.01-00
	201010003	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	201001003 201001004 201014032 <b>201025036</b>	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201006008 201006009 201010004 201010005 201020001 201022003 201023007 201024006 201024009 201024010 <b>201025019 201025036</b>	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined	2652.01-00
	201013002	
	• <i>Special Election for QTIP</i>	2652.01-02
	201002008	
<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>	2702.02-02
	201006012 201014044 201019006 201019007 201019012 201024012	
<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	3101.02-00
	201014051	
<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	3111.01-00
	201014051	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	201020011 201020016	
	• Wages	3121.01-00
	201014051 201016043 201020018 201024048	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201020018	
	• Employment	3121.02-00
	201014051	
	• <i>Nonresident Aliens</i>	3121.02-11
	201013050 201014067	
	• Included-Excluded Rule (50% Rule)	3121.03-00
	201014051	
	• Employees	3121.04-00
	• <i>Common Law Tests</i>	3121.04-01
	201012040	

	• Concurrent Employment 201003010	3121.14-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> <b>201025053 201025055 201025056</b>	3121.16-02
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Wages 201014051 201016043	3306.02-00
	• Employment 201014051 201016076	3306.03-00
	• Included and Excluded Services 201014051	3306.04-00
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Remuneration Not Subject to Withholding 201001013 201016043	3401.02-00
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	• Withholding on Payments of Indian Casino Profits 201024050	3402.20-00
<b>Section 3404</b>	<b>Return and Payment by Governmental Employer</b> 201020010	<b>3404.00-00</b>
<b>Section 3509</b>	<b>Determination of Employer's Liability for Certain Employment Taxes</b> 201020014	<b>3509.00-00</b>
<b>Section 4042</b>	<b>Tax on Fuel Used in Commercial Transportation on Inland Waterways</b> 201007064	<b>4042.00-00</b>
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201022012	<b>4051.00-00</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> 201016012	<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 201020025	<b>4941.00-00</b>

	• Definition of Self-Dealing 201013065 201013066 201016084	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>Qualifying Distribution</i> 201021045	4942.03-05
	• <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 201021045	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 201020025	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201007064 201007065 201013065 201013066 201020025	<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 201016087 201016091 201018016 201018017 201018018 201018019 201020023 201020024 201021028 201021044 201023066 201024067	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 201016084	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 201016084	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> 201017056	<b>4975.00-00</b>
	• Prohibited Transaction 201014064	4975.03-00
	• Definitions	4975.05-00
	• <i>Disqualified Person</i> 201017046	4975.05-02
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201019018	<b>4982.00-00</b>
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201010020 201014045	<b>6012.00-00</b>
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201021026	6012.05-01
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 201011017 201016080	<b>6015.00-00</b>
<b>Section 6018</b>	<b>Estate Tax Returns</b> 201022016	<b>6018.00-00</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> 201016079	6031.04-01
<b>Section 6041</b>	<b>Information at Source</b> 201017029	<b>6041.00-00</b>
	• Payments By United States Or A State 201004005	6041.08-00
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201024002	<b>6049.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201017057	<b>6061.00-00</b>
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201012038	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201020019	<b>6063.00-00</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 201017055	6103.03-00
	• Disclosure to Persons Having Material Interest 201017048 <b>201025073</b>	6103.05-00
<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 6111</b>	<b>Registration of Tax Shelters</b> 201021019 201021021	<b>6111.00-00</b>
<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 201016066	<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 201016070	6222.01-00
	• Effect of Failure to Notify 201005040 201011020 201020015 201020017	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201011015 201011029 201012041 201024064 <b>201025061</b>	<b>6223.00-00</b>
	• Information for Secretary's Notices <b>201025054</b>	6223.02-00
	• 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 201016057 201017053 201021023 <b>201025060</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 201016071	6226.03-00
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201012058 201016067 201016077	<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 201016059	6228.02-00
	• Other Requests 201011016	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	201004034 201005031 201008042 201008042 201012043 201013047	
	• Extension by Agreement 201008047 201008047 201018013 <b>201025065 201025066 201025067 201025069</b>	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>	<b>6230.00-00</b>
	201013049 <b>201025057</b>	
	• Coordination with Deficiency Proceedings 201005044 201007057 201008036 201008036 201016058	6230.01-00
	• Claims Arising Out of Erroneous Computations 201013044	6230.03-00
	• <i>Time for Filing Claim</i> 201013044 201016064	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b>	<b>6231.00-00</b>
	201004030 201011026 201024062 <b>201025075</b>	
	• Partnerships 201007055	6231.01-00
	• <i>Exception for Small Partnerships</i> 201014063 201018007 201018009	6231.01-01
	• Partner 201004033	6231.02-00
	• Partnership Item 201005043 201005045 201011013 201012039 201012048 201013041 201014062 201016075 201018008 201018010 201018011 201024058	6231.03-00
	• Affected Item 201008040 201008040 201011011 201011012 201012049 201017045 201017050 201020013	6231.05-00
	• Tax Matters Partner 201011028 201012042 201013040 201014065 <b>201025076</b>	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201005032	6231.13-00

<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b> 201024060 <b>201025064</b>	<b>6233.00-00</b>
<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 201024039	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>201025050</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 Distraint</b> 201004029 201021025 201022015	<b>6331.00-00</b>
	• Administrative Policy 201017044	6331.03-00
	• Levy Procedure 201024063	6331.18-00
	• Salary and Wages . . . 201022015	6331.33-00
<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201020012	<b>6332.00-00</b>
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201017044	<b>6334.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b>	<b>6335.00-00</b>
	• Notice 201016055 201016060	6335.10-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201005041 201012033 201016056 201021022 201022020	<b>6402.00-00</b>
	• Requirement That a Claim Be Filed 201016063	6402.04-00
	• <i>Timing</i> 201016068 201019020	6402.04-01
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b> 201017052 201022019	<b>6405.00-00</b>
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> <b>201025068</b>	<b>6411.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201007054 201018014 201024052 <b>201025068</b>	<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

	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201024059	6501.04-00
	• <i>Consolidated Returns</i> <b>201025070</b>	6501.04-05
	• <i>Partnership and Individual Partner Returns</i> 201017049	6501.04-13
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201023053	6501.07-00
	• <i>Determination of Gross Income</i> 201023053	6501.07-10
	• Waiver of Limitation (Waived v. Not Waived) <b>201025070</b>	6501.08-00
<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 Suspended)</b> 201011025	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201024051	<b>6511.00-00</b>
	• Payment Date <b>201025058 201025062</b>	6511.02-00
<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> 201016065	<b>6601.00-00</b>
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 201024040	<b>6621.00-00</b>
	• Overpayment and Underpayment Rates 201024040	6621.01-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201015003 201018005 201018006	<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 201016078	<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 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
	• Procedure for Assessing Certain Additions to Tax 201018005 201018006	6665.02-00
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201017047 201017054	<b>6672.00-00</b>

<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201018002	<b>6676.00-00</b>
<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 201016078	<b>6694.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201022021	<b>6701.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201021019 201021021	<b>6707.00-00</b>
<b>Section 7122</b>	<b>Compromises</b> 201016069 201024054	<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 7430</b>	<b>Awarding of Court Costs and Certain Fees</b> 201024046	<b>7430.00-00</b>
<b>Section 7508A</b>	<b>Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters</b> 201004025 201012059 201018003 201018004	<b>7508A.00-00</b>
<b>Section 7520</b>	<b>Valuation Tables</b> 201016084	<b>7520.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201012047 201012056	<b>7602.00-00</b>

**Section 7701**

**Definitions**

**7701.00-00**

201002011 201002020 201002028 201002037 201003011 201004002 201004009  
201004010 201004011 201004012 201004013 201004014 201004015 201004016  
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201023044 201023045 201023046 201023047 201023048 201024033 **201025022**  
**201025028 201025029**

- Partnerships v. Associations  
201016011 201017035

7701.02-00

- Association v. Trust

7701.03-00

- *Ordinary Trusts*  
201024053

7701.03-08

**Section 7704**

**Certain Publicly Traded Partnerships Treated as Corporations**

**7704.00-00**

201005018 201016026

- Qualifying Income  
201005018 **201025037**

7704.03-00

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

201001003 201001004 201001006 201001014 201002008 201002010 201002012  
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 201024006 201024009 201024010 201024071 **201025019 201025021 201025036**

- Section 42; Low-Income Housing Credit 9100.01-00  
201010017
- Section 59(e) 9100.02-00  
201024034
- Section 146; Volume Cap 9100.03-00  
201002033
- Section 168; MACRS 9100.04-00  
201013015 201024034 **201025035**
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
201010012
- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
201012035 201014059
- Section 442; Accounting Periods 9100.09-00  
201001001 201010024
- Section 446 9100.10-00
- *Accounting Methods* 9100.10-01  
201017026
- Section 472; LIFO Election 9100.11-00  
201005026
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00  
201002026 201011004 201012031 201012032 201017034
- Section 1502; Election to File Consolidated Return 9100.20-00  
201002032 201013029 **201025044**
- Other 9100.22-00  
201002005 201002030 201003008 201006008 201006009 201006024 201010004  
 201010005 201014041 201015027 201016001 201016047 201017010 201017032  
 201017033 201019013 201019015 201019016 201023049 **201025020 201025032**  
**201025034 201025039 201025043**
- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00  
201011001
- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00  
201006022



	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 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 201016007 201016009 201016011 201016017 201016018 201016019 201016020 201016021 201016022 201016023 201016024 201016027 201016028 201016029 201016030 201016038 201017006 201017012 201017013 201017014 201017015 201017016 201017017 201017018 201017035 201021013 201021014 201023009 201023010 201023016 201023017 201023018 201023019 201023020 201023021 201023022 201023023 201023024 201023025 201023026 201023027 201023028 201023029 201023030 201023031 201023032 201023033 201023034 201023035 201023036 201023037 201023038 201023039 201023040 201023041 201023042 201023043 201023044 201023045 201023046 201023047 201023048 201024007 201024033 <b>201025022 201025028 201025029</b>	9100.31-00
<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> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 <b>201025032 201025034</b>	9114.03-06
	• <i>United Kingdom</i> 201010027	9114.03-42
<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) 201003001	9115.10-00
<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  
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201024031 201024049 201024055 201024057 201024070 **201025051 201025052**  
**201025071 201025072 201025074 201025085 201025086 201025087**

