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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 201001016	1.11-00
Section 31	Withholdings (Credit v. No Credit Against Tax)	31.00-00
	201005001 201012045	
Section 35	Overpayments of Tax	35.00-00
	201024032	
Section 38	General Business Credit	38.00-00
	201005039	
Section 42	Low-Income Housing Credit	42.00-00
	201005053 201010017 201026011 201026012 201026013	
Section 47	Rehabilitation Credit	47.00-00
	201008020 201008020	
Section 59	Other Definitions and Special Rules	59.00-00
	201018001	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Intangible Drilling and Development Expenditures</i> 201027004	59.05-06
	• Tax Benefit Rule 201016074	59.07-00
Section 61	Gross Income v. Not Gross Income	61.00-00
	201001013 201014001 201015016 201019008 201023054 201024045 201025030 201026018	
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 201027035	61.09-18
	• Community Property 201023054	61.31-00
	• Governmental Benefits and Subsidies 201004005	61.40-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	201001016 201011036 201021042	
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	201016031	
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded)	104.00-00
	• Workmen's Compensation 201025038	104.02-00
	• Damages 201014040 201017027 201017028 201019005 201020004 201020005 201021015 201021016 201022009 201022010 201022011 201023012 201024025 201024041 201025027	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded)	105.00-00
	201002023 201010020 201011032 201014045	
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)	106.00-00
	201003007 201010020 201013026 201024047	

	• Contributions by Employees 201002023 201014045	106.01-00
Section 107	Rental Value of Parsonage (Excluded v. Not Excluded) 201023008	107.00-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	• General Rules for Discharges of Indebtedness	108.04-00
	• <i>Indebtedness Contributed to Capital</i> 201016048	<i>108.04-03</i>
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 201013052	111.00-00
Section 115	Income of States, Municipalities, etc. 201005024 201010020	115.00-00
	• Essential Governmental Function 201005024	115.03-00
	• Income Accruing to the State 201005024	115.06-00
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 201003005 201005002	<i>118.01-02</i>
	• Contributions in Aid of Construction 201005002	118.02-00
Section 125	Cafeteria Plans	125.00-00
	• Defined 201012060	125.01-00
Section 132	Certain Fringe Benefits	132.00-00
	• De Minimis Fringe 201005014	132.04-00
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 201005053	142.04-00
	• Sewage Disposal Facility 201025048	142.10-00
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond 201013048	144.00-00
Section 146	Volume Cap 201002033	146.00-00
	• Carryforward of Allocation 201002033	146.07-00
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	• 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
Section 163	Interest 201003006 201004003 201017051	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 201003006 201016032	163.03-03
Section 165	Deductions For Losses 201002035 201011003 201025047	165.00-00
	• 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
Section 167	Depreciation	167.00-00
	• Property Used in the Trade or Business 201025049	167.01-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201022007 201022008	167.22-01
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	• Classification of Property 201001018	168.20-00
	• Retirements 201013045	168.35-00
Section 170	Charitable, Etc. Contributions and Gifts 201014056	170.00-00
	• Time of Making Contribution 201027015	170.01-00
	• 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
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Product Liability Losses 201006028	172.06-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201002036 201025047	263.00-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201008037 201008037	263.08-04
	• Election to Deduct or Capitalize Certain Expenditures 201027004	263.16-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Activities Subject to Capitalization 201013035	263A.01-00
	• Allocation Methods	263A.04-00
	• <i>Simplified Production Method</i> 201013035	263A.04-05
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201014002	267.00-00
	• Losses: Deduction Disallowed 201025046	267.01-00
Section 301	Distributions of Property 201013034 201014049	301.00-00
Section 302	Distributions in Redemption of Stock 201007051 201007052	302.00-00
	• Not Essentially Equivalent to a Dividend 201002022	302.01-00
Section 303	Distributions In Redemption of Stock to Pay Death Taxes 201013024	303.00-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	• Distributions in Lieu of Money 201013034	305.03-00
	• Deemed Distributions 201002022	305.13-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201014002	331.00-00
Section 332	Complete Liquidation of Subsidiaries 201002014 201003009 201010018 201017031	332.00-00
	• 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
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	336.00-00
	• Stock Sales and Distributions Treated as Asset Transfers 201009013	336.05-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	201013039	
	• Loss Disallowance 201014046	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201017001	337.16-01
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	201015028 201026008	
	• 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
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	201001002 201003009 201006002 201021002 201026010	
	• "Know-How"--Property v. Service 201001002	351.04-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	201001008 201001009 201002025 201005013 201010023 201014047 201016044 201026007	
	• Spin-Off 201002025 201003009 201005051 201010018 201010025 201015029 201016044	355.01-00
	• <i>Split-Off</i> 201001008 201001009 201004001 201005013 201010023 201017031 201026007	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
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	201006002	
Section 358	Basis to Distributees	358.00-00
	• Allocation of Basis 201005051	358.02-00
Section 362	Basis to Corporations	362.00-00
	• Capital Contributions by Nonshareholders 201003005	362.02-00

Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201001002 201001008 201001015 201002025 201003019 201005013 201005022 201010023 201026007	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201016051 201016052 201020008 201024028 201026010	
	• <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 201016044 201026007	
	• Change in Identity, etc. (Type "F")	368.06-00
	201003009 201003012 201003014 201007043 201014048 201026010	
	• Continuity of Interest Rule	368.08-00
	201001015 201020008	
	• <i>Business Enterprise Continuity</i>	368.08-06
	201001015 201015024 201020008	
	• <i>Historic Business Assets</i>	368.08-07
	201015024	
	• Transactions Involving Two or More Investment Companies	368.13-00
	201001015	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	201025018	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	201006003	
	• Obligations of Transferor Corporation	381.15-00
	201023056	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	201001017 201003018 201005019 201017002 201017003 201017004 201024037	
	• Carryforwards Disallowed If No Continuity of Business	382.03-00
	201015024	
	• Ownership Change	382.07-00
	201027030	
	• Operating Rules	382.12-00
	201001017 201016001 201016047	
	• <i>Fluctuation in Value</i>	382.12-06
	201001017 201010009 201015023 201027030	
	• <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
	201016001 201016047	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• New Financial Products	385.03-00
	201025045	

Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	• 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
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201002051 201005056 201005057 201007077 201021037 201024072 201026040 201027057	
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	201007077	
Section 408	Individual Retirement Accounts	408.00-00
	201022025 201026041	
	• Rollover Contributions	408.03-00
	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 201025084 201025088 201026038 201026039 201026042 201026043 201027061	
Section 408A	Roth IRA	408A.00-00
	201016095 201022026 201026041	
Section 412	Minimum Funding Standards	412.00-00
	• Minimum Funding Waiver	412.06-00
	201001028 201001029 201001030 201012054	
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	• Limitation for Defined Contribution Plans	415.02-00
	201007077	
Section 416	Special Rules for Top-Heavy Plans	416.00-00
	• Definitions	416.07-00
	• <i>Key Employee</i> 201024068	416.07-01
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	201022028	
	• Account Limit	419.12-00
	• <i>Collectively Bargained Funds</i> 201022028	419.12-02

	• Ten or More Employer Plan Exception 201017076	419.14-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201022028	419A.00-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 201027002	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Methods of Accounting (Permissible Method v. Not Permissible) 201027052 201027053 201027054	446.03-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201011009	451.00-00
	• Prepaid and Advance Income 201008035 201008035 201013037	451.13-00
	• Constructive Receipt	451.14-00
	• <i>Compensation</i> 201024045	451.14-04
Section 453	Installment Method (Available v. Not Available) 201002006 201007035 201016034	453.00-00
	• Real Property Sale 201021020	453.03-00
	• Timely v. Untimely Elections 201027025	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
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201021018	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201024011	457.00-00
	• Year of Inclusion in Gross Income 201027013	457.01-00
	• Eligible Deferred Compensation Plan Defined 201027013	457.05-00
	• <i>Tax Exempt Organization</i> 201014034	457.05-03

	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i>	457.12-01
	201027013	
Section 460	Special Rules for Long-Term Contracts	460.00-00
	201024013	
	• Percentage of Completion - Capitalized Cost Method	460.01-00
	201024013	
	• Definition of Long-Term Contract (See Also 451)	460.05-00
	• <i>Aggregation Rules</i>	460.05-03
	201024013	
	• Change in Method of Accounting for Long-Term Contracts (See Also 446. and451.)	460.07-00
	201024013	
	• Proper Reporting Under the Long-Term Contract Method of Accounting	460.09-00
	201024013	
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	201019003 201022013 201022014	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	201005016 201013016 201017007 201027028	
	• Passive Activity Defined	469.03-00
	201013016 201027028	
	• <i>Definition of Activity</i>	469.03-03
	201013016 201014038 201026002 201027018 201027028	
	• Passive Activity Loss and Credit Defined	469.04-00
	• <i>Allocation of Interest & Other Expenses</i>	469.04-01
	201005016	
Section 471	General Rule for Inventories	471.00-00
	• Need for Inventories	471.01-00
	201025049	
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election	472.01-00
	201005026	
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Securities Traders	475.08-00
	201014004	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	201016048	
	• Correlative Adjustments	482.03-00
	• <i>Service Charges and Fees</i>	482.03-07
	201025072	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201002041 201005060 201007060 201020034 201022023	

<ul style="list-style-type: none"> • 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 201025079 201025080 201025081 201025083 	501.03-00
<ul style="list-style-type: none"> • <i>Foundations</i> 201004041 201004043 201006032 201007061 201013065 201013066 	501.03-02
<ul style="list-style-type: none"> • <i>Corporations</i> 201004045 201008050 201008050 201012051 201016088 201016089 	501.03-05
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 201007060 201009015 201010028 201020021 	501.03-08
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068 	501.03-11
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201016089 	501.03-15
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201020021 	501.03-17
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201017067 	501.03-22
<ul style="list-style-type: none"> • <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067 	501.03-27
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 201016089 	501.03-30
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201013060 201017065 	501.04-00
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201016088 	501.05-01
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201018015 201024066 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201012051 	501.06-01
<ul style="list-style-type: none"> • <i>Social Clubs</i> 201002043 201002044 201013055 201023063 	501.07-00
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201025078 	501.07-01
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201002043 201003022 	501.07-03
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201025078 	501.07-05
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201022023 201024068 	501.09-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 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 201025077 201025082	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
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201002041 201007060	503.00-00
	• Future Status of Organizations Denied Exemption 201002041 201007060 201017078	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activ- ities	504.00-00
	• Denial of Exemption 201016088	504.50-00
Section 507	Termination of Private Foundation Status 201007065	507.00-00
	• Termination Under Section 507(a)(1) 201007064 201013065 201013066 201020025	507.01-00
	• Aggregate Tax Benefit 201013065 201013066	507.07-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• Disallowance of Certain Deductions 201016089	508.03-00
Section 509	Private Foundation Defined 201027058	509.00-00

Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201015037	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201003023 201003024 201007063 201011035 201015037 201016082 201016083 201016085 201016086 201022022 201024069	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 201024068	512.01-00
	• Fund-Raising Activities (See Also 0501.26-06) 201017066	512.06-00
Section 513	Unrelated v. Not Unrelated Trade or Business 201012052 201015037	513.00-00
Section 514	Unrelated Debt-Financed Income 201020022	514.00-00
Section 528	Certain Homeowners Associations 201016008	528.00-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201017066	534.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201026023	562.00-00
Section 565	Consent Dividends 201002012 201008034 201008034	565.00-00
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible)	611.00-00
	• 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
Section 631	Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore 201006004	631.00-00
Section 638	Continental Shelf Areas	638.00-00
	• Definition of "United States and possession of the United States" 201027046	638.01-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• Charitable Deduction 201023015	642.03-00
Section 643	Definitions Applicable to Subparts A, B, C, and D 201026018	643.00-00
	• Multiple Trusts 201003015	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	• Amounts Paid, Credited, or Required to Be Distributed 201016073	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201016073	662.00-00

Section 664	Charitable Remainder Trusts 201011034 201026005	664.00-00
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 201014043 201016033	664.03-02
Section 691	Recipients of Income in Respect of Decedents 201013033	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 201027031	691.01-00
Section 708	Continuation of Partnership	708.00-00
	• Termination 201004032	708.01-00
Section 741	Recognition and Character of Gain or Loss on Sale or Exchange 201002035	741.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201013025 201017034	754.00-00
	• Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034	754.02-00
Section 761	Terms Defined 201002034	761.00-00
	• Partner 201004031	761.02-00
Section 803	Life Insurance Gross Income 201006002	803.00-00
Section 817	Treatment of Variable Contracts 201014001 201027038	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201006016 201017010 201019001	831.00-00
Section 832	Insurance Company Taxable Income 201004004	832.00-00
	• Premiums Earned 201015030	832.05-00
	• Deductions Allowed 201006029 201006030 201006031	832.12-00
Section 851	Definition of Regulated Investment Company 201026023	851.00-00
	• Gross Income Requirement 201001005 201005023 201006015 201007044 201020003 201024003 201024004 201025031 201026017	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201010002	852.00-00
Section 853	Foreign Tax Credit Allowed Shareholders 201006021	853.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 201002021 201006021	855.00-00

	• General Rule 201002005	855.01-00
Section 856	Definition of Real Estate Investment Trust 201002012 201002020 201006020 201007048 201010002 201016039 201016041	856.00-00
	• Other Requirements 201016014	856.03-00
	• Rents From Real Property 201014042	856.04-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201004024	858.00-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Gross Income From Sources Within U.S. 201027046	861.01-00
	• 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
Section 862	Income From Sources Without U.S. 201027046	862.00-00
Section 864	Definitions	864.00-00
	• U.S. Trade or Business	864.01-00
	• <i>Personal Services</i> 201027046	864.01-01
Section 871	Tax on Nonresident Alien Individuals 201027046	871.00-00
Section 875	Partnerships; Beneficiaries of Estates or Trusts 201027041	875.00-00
Section 882	Tax on Income of Foreign Corporations Connected with United States Business 201013001	882.00-00
	• 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
Section 894	Income Affected by Treaty	894.00-00

	• Transportation and Shipping Income (See Also 872.03, 883.01, & 9114.08-00)	894.07-00
	• <i>Income Exempt by Treaty</i> 201027041	894.07-01
	• Pensions 201025059	894.11-00
Section 904	Limitation on Credit 201016072	904.00-00
	• Recapture of Overall Foreign Loss	904.05-00
	• <i>Recapture of Overall Foreign Losses of a Domestic Trust</i> 201024056	904.05-06
Section 905	Applicable Rules	905.00-00
	• Year in Which Credit Taken 201016062	905.01-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election	911.11-00
	• <i>Reelection</i> 201023051	911.11-03
Section 936	Puerto Rico and Possession Tax Credit	936.00-00
	• Termination 201006027	936.09-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201015030	951.00-00
Section 952	Subpart F Income Defined 201027036	952.00-00
Section 953	Insurance Income 201015030	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201017010	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Base Company Sales Income 201002024	954.03-00
Section 964	Miscellaneous Provisions	964.00-00
	• Earnings and Profits 201027036	964.01-00
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 201025039 201025043	992.02-00
Section 999	Reports by Taxpayers; Determinations 201024065	999.00-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027045	1001.00-00

	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 201003015 201011002 201011008	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss 201012050	1011.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018	1015.00-00
	• Transfer in Trust After December 31, 1920 201003015	1015.03-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Property Held For Productive Use or Investment 201024036	1031.01-00
	• Like Kind Property 201013038 201024036 201025049	1031.02-00
	• Deferred Exchanges 201013038	1031.05-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201014049 201025047	1032.00-00
Section 1033	Involuntary Conversion	1033.00-00
	• 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
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 201005028	1042.00-00
	• Recapture on Disposition of Qualified Replacement Property 201024005	1042.05-00
Section 1221	Capital Asset v. Not a Capital Asset 201027045	1221.00-00
Section 1223	Holding Period of Capital Assets 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018	1223.00-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 201002035 201006004	1231.00-00
Section 1245	Gain From Dispositions of Certain Depreciable Property 201016053	1245.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201016002	1256.07-05

	<ul style="list-style-type: none"> • <i>Late Elections</i> 1362.01-03 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 201025001 201025003 201025004 201025023 201025042 201026001 201026003 201026004 201026009 201026016 201026022 201026028 201026029 201026030 201026031 201027006 201027020 201027029 201027032 201027033 201027037 201027042 201027043 • Termination of Election 1362.02-00 201002002 201025040 201025041 201026006 • <i>Passive Investment Income</i> 1362.02-03 201005025 201025040 201025041 201027022 • Inadvertent Terminations 1362.04-00 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 201025033 201027001 201027014 	
Section 1363	Effect of Election on Corporation	1363.00-00
	<ul style="list-style-type: none"> • Recapture of LIFO Benefits 1363.04-00 201010026 	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	201011010	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)	1374.00-00
	201003018 201006004	
Section 1381	Organizations to Which Part Applies	1381.00-00
	201010006	
	<ul style="list-style-type: none"> • Certain Other Cooperatives 1381.02-00 201024028 	
Section 1382	Taxable Income of Cooperatives	1382.00-00
	201002009 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031	
	<ul style="list-style-type: none"> • Patronage Dividends 1382.02-00 201008043 201008043 	
Section 1397	Empowerment Zone - Other definitions and special rules	1397.00-00
	201025063	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	201024002 201027046	
	<ul style="list-style-type: none"> • Exemptions from Withholding 1441.03-00 • <i>Personal Services Exemption</i> 1441.03-03 201027046 	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Inter- ests (See Also 897.00-00).	1445.00-00
	201011031	

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	201020006 201021017	
	• Intercompany Transactions	1502.13-00
	201006003 201011003	
	• <i>Stock of Members</i>	1502.13-01
	201006003	
	• <i>Obligations of Members</i>	1502.13-02
	201014033	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	201003012	
	• Filing Requirements	1502.75-00
	201002032 201013028 201013029 201015004 201019017 201020006 201025044	
	• <i>When Group Remains in Existence</i>	1502.75-10
	201015004 201021017	
	• Taxable Year of Members of Group	1502.76-00
	201013051	
	• Common Parent Agent for Subsidiaries	1502.77-00
	201022017 201022018 201025070	
	• Separate Return Years	1502.79-00
	201002002	
	• Consolidated Returns for Subsequent Years	1502.89-00
	201002002	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	201005019	
Section 1504	Definitions	1504.00-00
	201002015 201002016 201002017 201005022 201006024 201024001 201025024	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	201007045 201015031 201015032 201017008 201025024	
	• Options, Warrants, Convertible Obligations	1504.03-00
	201015031 201015032	
Section 2001	Imposition and Rate of Tax	2001.00-00
	201015025	
Section 2032	Alternate Valuation	2032.00-00
	201001014 201016006	
	• Exercise of Election	2032.01-00
	201019002	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201015003	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201015025	
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201015025	
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201015025	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	201016033	

Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 201015025	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201015025	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 201002013 201015025	2041.00-00
	• 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
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201024008	2044.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201022001	2055.00-00
	• 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
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 201022004 201023007	2056.00-00
	• Terminable Interests 201024035	2056.01-00
	• Qualified Terminable Interest Property 201020002	2056.07-00
Section 2103	Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens 201003013	2103.00-00
Section 2104	Property Within U.S.	2104.00-00
	• Revocable Transfers and Transfers Within 3 Years of Death 201020009	2104.02-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201024008	2207A.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201013017 201013018 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026024 201026025 201026026 201026027	2501.00-00
	• Gift v. Not a Gift 201003015 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2501.01-00
Section 2511	Transfers in General (Gift v. Not a Gift) 201024008	2511.00-00

	• Gift of Remainder 201004006	2511.11-00
	• Renunciation of Testate or Intestate Share 201001007	2511.18-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2514.00-00
	• Power Created After October 21, 1942 201020001	2514.02-00
Section 2519	Disposition of Certain Life Estates 201024008	2519.00-00
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201025021	2523.06-01
Section 2601	Tax On Generation Skipping Transfers 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 201025026 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027005 201027040	2601.00-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201003015 201011002 201011008 201013030 201023050	2601.03-01
	• 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 201025026	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 201006005 201006023 201015025 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2601.04-01
	• <i>Cases of Mental Incompetency</i> 201002010 201027026 201027027	2601.04-05
Section 2632	Special Rules for Allocation of GST Exemption 201001003 201001004 201003003 201014032	2632.00-00
	• Time and Manner of Allocation 201010003	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201001003 201001004 201014032 201025036	2632.02-00
Section 2642	Inclusion Ratio 201006008 201006009 201010004 201010005 201020001 201022003 201023007 201024006 201024009 201024010 201025019 201025036 201026019 201026020 201026021 201027034	2642.00-00
Section 2652	Other Definitions	2652.00-00

	• Transferor Defined 201013002	2652.01-00
	• <i>Special Election for QTIP</i> 201002008 201026019	2652.01-02
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 201006012 201014044 201019006 201019007 201019012 201024012	2702.02-02
Section 3101	Rate and Measure of Employee Tax	3101.00-00
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3101.02-00
Section 3111	Liability and Payment of Employer Tax	3111.00-00
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3111.01-00
Section 3121	Definitions	3121.00-00
	201020011 201020016	
	• Wages 201014051 201016043 201020018 201024048 201027046	3121.01-00
	• <i>Supplemental Unemployment Benefit Plans</i> 201020018	3121.01-11
	• 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 201027051	3121.04-01
	• Concurrent Employment 201003010	3121.14-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201025053 201025055 201025056	3121.16-02
Section 3306	Definitions	3306.00-00
	• Wages 201014051 201016043	3306.02-00
	• Employment 201014051 201016076	3306.03-00
	• Included and Excluded Services 201014051	3306.04-00
Section 3401	Definitions	3401.00-00
	• Renumeration Not Subject to Withholding 201001013 201016043	3401.02-00

Section 3402	Income Tax Collected at Source	3402.00-00
	• Withholding on Payments of Indian Casino Profits 201024050	3402.20-00
Section 3404	Return and Payment by Governmental Employer	3404.00-00
	201020010	
Section 3509	Determination of Employer's Liability for Certain Employment Taxes	3509.00-00
	201020014	
Section 4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	4042.00-00
	201007064	
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	201022012	
Section 4071	Tire Tax (Taxable v. Not Taxable)	4071.00-00
	201011021	
	• Tires on Imported Articles 201011021	4071.05-00
Section 4101	Registration and Bond for Petroleum Products	4101.00-00
	201016012	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	201010010	
	• Amounts Paid 201002004	4261.01-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	201013065 201013066	
	• Alternative Excise Tax on Non-Exempt Private Foundations 201007064 201007065	4940.01-00
	• Exempt Operating Foundations 201001025	4940.03-00
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201007064 201007065 201011034 201012050 201020025	
	• Definition of Self-Dealing 201013065 201013066 201016084	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201007065	
	• 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
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	• 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
Section 4944	Excise Tax on "Jeopardizing" Investments 201013066 201020025	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 201007064 201007065 201013065 201013066 201020025	4945.00-00
	• 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 201026037 201027059 201027060	4945.04-04
	• <i>Expenditure Responsibility</i> 201013065	4945.04-06
Section 4946	Definitions and Special Rules 201007064	4946.00-00
	• Disqualified Person 201016084	4946.01-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 201011034 201016084	4947.02-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Additional Tax 201002047	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Tax on Nondeductible Contributions to Qualified Employer Plans	4972.04-00
	• <i>Computation of Nondeductible Contributions</i> 201007077	4972.04-03
Section 4975	Tax on Prohibited Transactions 201017056	4975.00-00
	• Prohibited Transaction 201014064	4975.03-00
	• Definitions	4975.05-00
	• <i>Disqualified Person</i> 201017046	4975.05-02
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201019018	4982.00-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 201010020 201014045	6012.00-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201021026	6012.05-01
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 201011017 201016080	6015.00-00

Section 6018	Estate Tax Returns 201022016	6018.00-00
Section 6020	Returns Prepared for or Executed by Secretary • Return Prepared by IRS Personnel 201005046 201014055	6020.00-00 6020.02-00
Section 6031	Return of Partnership Income • Information Required to be Provided to Partners • <i>Partner's Agent</i> 201016079	6031.00-00 6031.04-00 6031.04-01
Section 6041	Information at Source 201017029 • Payments By United States Or A State 201004005	6041.00-00 6041.08-00
Section 6049	Returns Regarding Payments of Interest 201024002	6049.00-00
Section 6061	Signing of Returns and Other Documents 201017057	6061.00-00
Section 6062	Signing of Corporation Returns 201012038	6062.00-00
Section 6063	Signing of Partnership Returns 201020019	6063.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 201007058 • Disclosure Pursuant to Taxpayer's Consent 201008038 201008038 201011024 201017055 • Disclosure to Persons Having Material Interest 201017048 201025073	6103.00-00 6103.03-00 6103.05-00
Section 6109	Identifying Numbers • ITIN; IRS Individual Taxpayer Identification Number 201005001	6109.00-00 6109.06-00
Section 6110	Public Inspection of Written Determinations • Inspection of Written Determinations and Background File Documents 201013042	6110.00-00 6110.01-00
Section 6111	Registration of Tax Shelters 201021019 201021021	6111.00-00
Section 6166	Extension of Time to Pay Estate Tax 201015003	6166.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 201005034 201005048	6205.00-00
Section 6212	Notice of Deficiency 201012044 • Mailing • <i>Joint Liability</i> 201011014	6212.00-00 6212.01-00 6212.01-01

Section 6221	Tax Treatment Determined At Partnership Level 201004028 201004035 201004037 201011022 201014053 201014054 201014061 201016066	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201003020 201005047 201014058 201014060	6222.00-00
	• Notification 201016070	6222.01-00
	• Effect of Failure to Notify 201005040 201011020 201020015 201020017	6222.03-00
Section 6223	Notice to Partners of Proceedings 201011015 201011029 201012041 201024064 201025061 201026034	6223.00-00
	• Information for Secretary's Notices 201025054	6223.02-00
	• Mailing Notice 201026034	6223.03-00
	• Failure to Provide Notice	6223.04-00
	• <i>Proceedings Not Finished</i> 201012037	6223.04-02
	• Tax Matters Partner 201011033	6223.05-00
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements	6224.00-00
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201005033 201005038 201016057 201017053 201021023 201025060	6224.01-01
Section 6226	Judicial Review of Final Partnership Administrative Adjustments	6226.00-00
	• Petition by Other Partner 201011023	6226.02-00
	• Partners Treated as Parties 201016071	6226.03-00
Section 6227	Administrative Adjustments Requests 201012058 201016067 201016077	6227.00-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Al- lowed In Full	6228.00-00
	• 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
Section 6229	Period of Limitations for Making Assessments 201004034 201005031 201008042 201008042 201012043 201013047 201027048	6229.00-00
	• Extension by Agreement 201008047 201008047 201018013 201025065 201025066 201025067 201025069	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
Section 6230	Additional Administration Provisions 201013049 201025057	6230.00-00
	• 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
Section 6231	Definitions and Special Rules 201004030 201011026 201024062 201025075	6231.00-00
	• Partnerships 201007055	6231.01-00
	• <i>Exception for Small Partnerships</i> 201014063 201018007 201018009	6231.01-01
	• Partner 201004033 201027050 201027056	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 201025076	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201005032	6231.13-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201024060 201025064	6233.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201008039 201008039	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201012057 201024039	6321.01-00
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201025050	6323.00-00
	• State Laws 201002039	6323.07-00
Section 6325	Release of Lien or Discharge of Property 201004027 201012036	6325.00-00
Section 6331	Levy and Distraint 201004029 201021025 201022015	6331.00-00

	• Administrative Policy 201017044	6331.03-00
	• Levy Procedure 201024063	6331.18-00
	• Salary and Wages . . . 201022015	6331.33-00
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201020012	6332.00-00
Section 6334	Property Exempt From Levy 201017044	6334.00-00
Section 6335	Sale of Seized Property	6335.00-00
	• Notice 201016055 201016060	6335.10-00
Section 6402	Authority to Make Credits or Refunds 201005041 201012033 201016056 201021022 201022020	6402.00-00
	• Requirement That a Claim Be Filed 201016063	6402.04-00
	• <i>Timing</i> 201016068 201019020	6402.04-01
Section 6405	Reports of Refunds and Credits 201017052 201022019	6405.00-00
Section 6411	Tentative Carryback and Refund Adjustments 201025068	6411.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201007054 201018014 201024052 201025068	6501.00-00
	• 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> 201025070	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) 201025070	6501.08-00
Section 6502	Collection After Assessment (Timely v. Not Timely)	6502.00-00

	• Waivers 201004029	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201011025	6503.00-00
	• Pending Appeal to Tax Court 201026036	6503.01-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201024051	6511.00-00
	• Payment Date 201025058 201025062	6511.02-00
Section 6513	Time Return Deemed Filed and Tax Considered Paid 201012059	6513.00-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201026033 201027047 201027055	6532.00-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201016065	6601.00-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201024040	6621.00-00
	• Overpayment and Underpayment Rates 201024040	6621.01-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201015003 201018005 201018006	6651.00-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201005053	6652.00-00
Section 6662	Accuracy-related penalty 201005037 201016078	6662.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201005037	6664.01-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201018005 201018006	6665.02-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201017047 201017054	6672.00-00
Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201018002	6676.00-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201016078	6694.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201022021	6701.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201021019 201021021	6707.00-00
Section 7122	Compromises 201016069 201024054	7122.00-00

Section 7213A	Unauthorized Inspection of Returns or Return Information 201001019	7213A.00-00
Section 7425	Discharge of Liens 201011037	7425.00-00
	• Judicial Proceedings 201003016	7425.01-00
Section 7430	Awarding of Court Costs and Certain Fees 201024046	7430.00-00
Section 7508A	Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters 201004025 201012059 201018003 201018004	7508A.00-00
Section 7520	Valuation Tables 201016084	7520.00-00
Section 7602	Examination of Books and Witnesses 201012047 201012056	7602.00-00
Section 7701	Definitions 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 201016007 201016009 201016010 201016017 201016018 201016019 201016020 201016021 201016022 201016023 201016024 201016027 201016028 201016029 201016030 201016038 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 201024033 201025022 201025028 201025029 201026015 201027009 201027010 201027011 201027012 201027021 201027024 201027039 201027044	7701.00-00
	• Partnerships v. Associations 201016011 201017035	7701.02-00
	• Association v. Trust	7701.03-00

	• <i>Ordinary Trusts</i> 201024053	7701.03-08
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201005018 201016026	7704.00-00
	• <i>Qualifying Income</i> 201005018 201025037 201027003	7704.03-00
Section 9100	Extension of Time for Making Certain Elections 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 201016006 201016007 201016008 201016009 201016010 201016011 201016012 201016013 201016027 201016028 201016029 201016030 201016032 201016039 201016041 201016049 201016095 201017021 201017022 201017023 201017024 201017034 201017035 201017040 201019002 201019004 201020002 201021001 201021012 201022002 201022003 201022026 201023007 201023013 201023014 201023052 201024006 201024009 201024010 201024071 201025019 201025021 201025036 201026002 201026019 201026020 201026021 201027005 201027018 201027021 201027026 201027027 201027028 201027040	9100.00-00
	• Section 42; Low-Income Housing Credit 201010017 201026011 201026012 201026013	9100.01-00
	• Section 59(e) 201024034 201027004	9100.02-00
	• Section 146; Volume Cap 201002033	9100.03-00
	• Section 168; MACRS 201013015 201024034 201025035 201027023	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 201027002	9100.09-00
	• Section 446 • <i>Accounting Methods</i> 201017026	9100.10-00 9100.10-01
	• Section 472; LIFO Election 201005026	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034	9100.15-00
	• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044	9100.20-00

<ul style="list-style-type: none"> • Other 	9100.22-00
<ul style="list-style-type: none"> 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049 201025020 201025032 201025034 201025039 201025043 201027016 201027017 201027019 201027033 201027042 	
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 	9100.26-00
<ul style="list-style-type: none"> 201011001 	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
<ul style="list-style-type: none"> 201006022 	
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
<ul style="list-style-type: none"> 201006022 201014046 201017001 	
<ul style="list-style-type: none"> • Reg. 301.7701-3 Classification of Certain Business Entities 	9100.31-00
<ul style="list-style-type: none"> 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 201025022 201025028 201025029 201026015 201026032 201027008 201027009 201027010 201027011 201027012 201027021 201027024 201027039 201027044 	

Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Independent Personal Services</i> 201027041	9114.01-14
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019	9114.03-06
	• <i>United Kingdom</i> 201010027	9114.03-42
	• <i>Russian Federation</i> 201027041	9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Chapter XI (Reorganization) 201003001	9115.10-00
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List 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 201016054 201016061 201016069 201016094 201016096 201017043 201017058 201017068 201017069 201017070 201017071 201017072 201017073 201017074 201017075 201017076 201018012 201019021 201019022 201019023 201019024 201019025 201019026 201019027 201019028 201019029 201019030 201019031 201019032 201020020 201020027 201020028 201020029 201020030 201020031 201020032 201021024 201021043 201022002 201022005 201022006 201023011 201023055 201023067 201023068 201023069 201023070 201023071 201024030 201024031 201024049 201024055 201024057 201024070 201025051 201025052 201025071 201025072 201025074 201025085 201025086 201025087 201026035 201027007 201027007 201027007 201027049	9999.98-00