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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**

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate	1.11-00
	201001016 201105004 <b>201117012 201117013</b>	
<b>Section 29</b>	<b>(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source</b>	<b>29.00-00</b>
	• Special Rules	29.04-00
	201113025	
<b>Section 31</b>	<b>Withholdings (Credit v. No Credit Against Tax)</b>	<b>31.00-00</b>
	201005001 201012045 201113032	
<b>Section 32</b>	<b>(Former Section 43 Redesignated Section 32) Earned Income Credit</b>	<b>32.00-00</b>
	201103046	
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b>	<b>34.00-00</b>
	201043036	
<b>Section 35</b>	<b>Overpayments of Tax</b>	<b>35.00-00</b>
	201024032	
<b>Section 38</b>	<b>General Business Credit</b>	<b>38.00-00</b>
	201005039 201045013	
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>
	201042018	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	201034017	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	201005053 201010017 201026011 201026012 201026013 201042025 201046014 201049018 201115008	
	• Qualified Low-Income Housing Project	42.07-00
	201114008	
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i>	42.14-01
	201104024	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	201105002 201105006 201105007	
<b>Section 46</b>	<b>Amount of Credit</b>	<b>46.00-00</b>
	201045013	
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>
	201048019 201008020 201008020 201045013 201048019	
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b>	<b>48.00-00</b>
	201043023	
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b>	<b>56.00-00</b>
	201028006 201038014 201049040	
<b>Section 57</b>	<b>Items of Tax Preference</b>	<b>57.00-00</b>
	201038014	
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>
	201018001 201033014 201033032 201042009 201046007	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Intangible Drilling and Development Expenditures</i>	59.05-06
	201027004	

	• Tax Benefit Rule 201016074	59.07-00
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	201001013 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201014001 201015016 201019008 201023054 201024045 201025030 201026018 201035003 201035004 201046013 201050005 201050006 201050008 201051002 201051003 201051004 201051005 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001 201104039 201106008 201107010 201107011 201109004 201112008 201114006 <b>201117014</b>	
	• Bargain Purchase	61.05-00
	• <i>Dividend</i> 201114006	61.05-04
	• 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
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	201001016 201011036 201021042 201051025 201105004 201105005 <b>201117012</b> <b>201117013</b>	
	• Exclusion Ratio <b>201117012 201117013</b>	72.01-00
	• Investment in Contract <b>201117012 201117013</b>	72.02-00
	• Amounts Not Receivable as Annuities	72.07-00
	• <i>Investment In Contract</i> <b>201117012 201117013</b>	72.07-05
	• Tax on Early Distributions from Qualified Retirement Plans 201051025	72.20-00
	• <i>Substantially Equal Payments</i> 201030038 201051025	72.20-04
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	201016031	
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 201109013	83.02-04
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b>	<b>103.00-00</b>
	201050017 201104020 201110007 201114010	

	• State and Local 201050017 201104020 201114010	103.02-00
	• <i>Political Subdivisions</i> 201104020 201114010	103.02-01
	• <i>On Behalf Of</i> 201104020	103.02-02
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	• Workmen's Compensation 201025038	104.02-00
	• Damages 201014040 201017027 201017028 201019005 201020004 201020005 201021015 201021016 201022009 201022010 201022011 201023012 201024025 201024041 201025027 201045023	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 201030016 201034012	<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> 201104032	<b>108.00-00</b>
	• Exclusion From Gross Income 201049028	108.01-00
	• Reduction of Tax Attributes 201033031	108.02-00
	• General Rules for Discharges of Indebtedness	108.04-00
	• <i>Indebtedness Contributed to Capital</i> 201016048	108.04-03
	• Student Loans 201104032	108.05-00
<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 201036008 201040003 201047011 201047012 201047017	<b>115.00-00</b>
	• Essential Governmental Function 201005024 201047012	115.03-00
	• Income Accruing to the State 201005024 201047012	115.06-00
<b>Section 117</b>	<b>Qualified Scholarships</b>	<b>117.00-00</b>
	• Qualified Tuition Reduction 201029003	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201029003	117.06-05

	• <i>Determination of Amount Representing Payment For Services</i> <b>201117026</b>	117.06-09
<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 201038013	118.01-02
	• Contributions in Aid of Construction 201005002 201038013	118.02-00
<b>Section 125</b>	<b>Cafeteria Plans</b> 201107026	<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 136</b>	<b>Energy Conservation Subsidies Provided by Public Utilities</b> 201035003 201046013	<b>136.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201037006 201043001	<b>141.00-00</b>
	• Private Business Tests 201043001	141.01-00
	• <i>Business Use Test</i> 201037006 201049003 201114003	141.01-01
	• <i>Output Facilities</i> 201114003	141.01-04
<b>Section 142</b>	<b>Exempt Facility Bond</b>	<b>142.00-00</b>
	• Qualified Residential Rental Project 201005053 201114008	142.04-00
	• Sewage Disposal Facility 201025048	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 201103038	<b>146.00-00</b>
	• Carryforward of Allocation 201002033 201103038 201104029	146.07-00
<b>Section 148</b>	<b>Arbitrage</b> 201116015	<b>148.00-00</b>
<b>Section 150</b>	<b>Definitions and Special Rules</b> 201114010	<b>150.00-00</b>
	• General Rules 201114010	150.01-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 201032023 201045001	<b>162.00-00</b>

	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201007077	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Insurance</i> 201114015	162.04-02
	• <i>Capture Insurance</i> 201030014 201114015	162.04-03
	• Agency	162.06-00
	• <i>Payment of Another's Expenses</i> 201023056	162.06-01
	• Legal Expenses	162.25-00
	• <i>Defending Criminal Action</i> 201045005	162.25-05
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>General Rules</i> 201033008 201050012	162.36-01
	• <i>Covered Employees</i> 201103008	162.36-02
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	201003006 201004003 201017051 201029012	
	• Limitation on Investment Interest in General 201033026	163.03-00
	• <i>Investment Income and Expenses</i> 201003006 201016032 201033026	163.03-03
	• Original Issue Discount 201105016	163.07-00
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	201002035 201011003 201025047 201043009 201043010 201043011 201043012 201043013 201043014 201103026 201108001 201114005 201115001	
	• Basis 201014052	165.01-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201001016 201105004 <b>201117012 201117013</b>	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft	165.04-00
	• <i>Net Casualty Loss</i> 201036001	165.04-02
	• Worthless Securities 201006003 201011003 201103026 201108001 201115001	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201011003 201103026 201108001 201115001	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 201025049	167.01-00

	• Retirement and Abandonment 201049038	167.10-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201022007 201022008 201107002	167.22-01
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201103025	<b>168.00-00</b>
	• Classification of Property 201001018 201032038 201049026 201103006	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>
	• 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>Expectation of Benefit</i> 201105010	170.12-07
	• <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> 201050031 201115009	<b>172.00-00</b>
	• Carryback and Carryover <b>201117023</b>	172.01-00
	• Specified Business 201102050 201102050 201105009	172.03-00
	• Product Liability Losses 201006028	172.06-00
<b>Section 193</b>	<b>Tertiary Injectants (See Also 4993.02-00 et seq.)</b> <b>201117028</b>	<b>193.00-00</b>
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201040004	<b>197.00-00</b>
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b>	<b>216.00-00</b>

	• Status As Cooperative Housing Corporation 201029018	216.01-00
	• Status As Tenant-Stockholder 201029018	216.02-00
<b>Section 219</b>	<b>Retirement Savings</b>	<b>219.00-00</b>
	• Deduction Allowed 201104061	219.01-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201002036 201025047 201032023 201032025 201033020 201036009 201114015 <b>201117007</b>	<b>263.00-00</b>
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201008037 201008037	263.08-04
	• Election to Deduct or Capitalize Certain Expenditures 201027004	263.16-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201037017	<b>263A.00-00</b>
	• Activities Subject to Capitalization 201013035	263A.01-00
	• <i>Production Activities</i> 201030025	263A.01-01
	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 201037017	263A.03-02
	• Allocation Methods 201037017	263A.04-00
	• <i>Simplified Production Method</i> 201013035	263A.04-05
	• <i>Simplified Resale Method</i> 201037017	263A.04-06
<b>Section 266</b>	<b>Carrying Charges</b>	<b>266.00-00</b>
	• Elections 201105014	266.01-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201014002	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201025046	267.01-00
<b>Section 301</b>	<b>Distributions of Property</b> 201013034 201014049 201033010 201033011 201033012 201033013 201039017 201052012 201104005 201106004 201111003	<b>301.00-00</b>
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201007051 201007052	<b>302.00-00</b>
	• Not Essentially Equivalent to a Dividend 201002022 201048028 201048028	302.01-00
<b>Section 303</b>	<b>Distributions In Redemption of Stock to Pay Death Taxes</b> 201013024	<b>303.00-00</b>



<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Section 304 v. Section 351</i> 201106004	304.01-01
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201047023	304.02-01
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201104005	
	• Distributions in Lieu of Money 201013034 201039017 201104005	305.03-00
	• Deemed Distributions 201002022	305.13-00
	• <i>Recapitalizations</i> 201050020	305.13-02
<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 201029007 201047016 201107003 201113023 201115014	
	• Nonrecognition of Gain or Loss 201002014 201002031 201033018 201113023	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 201113023	
	• Loss Disallowance 201014046 201113016	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201017001	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201045015 201114013 201114014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201015028 201026008	
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 201010012 201012035 201014059 201033029 201035005 201037013 201050026	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 201026010 201028029 201028030 201043021	<b>351.00-00</b>
	• Control v. No Control by Transferor 201106004	351.01-00
	• "Know-How"--Property v. Service 201001002	351.04-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201047023 201106004	351.12-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Securities 201105019	354.02-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201001008 201001009 201002025 201048028 201005013 201010023 201014047 201016044 201026007 201030005 201033001 201033019 201033021 201036006 201036007 201043022 201045018 201047016 201048028 201050013 201104028 201105024 201108004	<b>355.00-00</b>
	• Spin-Off 201002025 201003009 201048028 201005051 201010018 201010025 201015029 201016044 201030005 201032017 201033001 201033005 201033007 201033019 201034005 201036006 201036007 201037024 201037026 201043022 201047016 201048028 201104028 201105003 201105024 201106004 201108004 201111003 201116001	355.01-00
	• <i>Split-Off</i> 201001008 201001009 201004001 201005013 201010023 201017031 201026007 201029007 201030007 201030008 201030009 201030010 201030011 201030012 201030013 201032017 201039014 201045018 201047016 201115006	355.01-01
	• <i>Split-Up</i> 201030017 201033021 201113003	355.01-02
	• Non Pro Rata Distributions, etc. 201102046 201102046	355.02-00
	• Active Business 201102046 201102046 201106004	355.03-00
	• Control 201007050	355.05-00
	• Distributions Within a Consolidated Group 201032017 201043022	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201004001 201030007 201030008 201030009 201030010 201030011 201030012 201030013 201037024	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b>	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Dividend Status</i> 201032035	356.01-01

<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> 201043021	<b>358.00-00</b>
	• Allocation of Basis 201005051	358.02-00
	• Stock Basis in Certain Triangular Reorganizations	358.05-00
	• <i>Reverse Triangular Also Qualifying as (B) Reorganization or 351 Exchange</i> 201028029 201028030	358.05-02
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b>	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201032017	361.01-00
	• Distributions 201032017	361.02-00
	• <i>Certain Transfers to Creditors</i> 201032017	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201035006	362.01-00
	• Capital Contributions by Nonshareholders 201003005	362.02-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201043021 201105022	<b>367.00-00</b>
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 201001002 201001008 201001015 201002025 201003019 201005013 201005022 201010023 201026007 201030005 201033001 201033016 201033018 201033019 201036006 201036007 201037019 201037020 201045018 201050013 201105024 201108004 201112004 201115016	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201016051 201016052 201020008 201024028 201026010 201032017 201033005 201045020 201103032 201105019 201107003 201109001 201109002	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 201005028	368.01-01
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201028029 201028030	368.01-02
	• Stock for Property (Type "C") 201001015 201008033 201008033 201033005 201103032	368.03-00
	• Assets for Control of Transferee (Type "D") 201001008 201002025 201002027 201003009 201003012 201102046 201005013 201010023 201010025 201016044 201026007 201029007 201030005 201030017 201033001 201033005 201033007 201033019 201034005 201036006 201036007 201037019 201037020 201039014 201047016 201050013 201102046 201104028 201105003 201105024 201108004 201111003 201113003	368.04-00
	• Recapitalization (Type "E") 201050020 201112004 201116001	368.05-00

	• Change in Identity, etc. (Type "F") 201003009 201003012 201003014 201007043 201014048 201026010 201033007 201033016 201039019 201045020 201050020 201107003 201108025 201115016	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") 201025018 201032009	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201006003	<b>381.00-00</b>
	• Method of Accounting	381.04-00
	• <i>Change With Consent of Commissioner</i> 201049024	381.04-03
	• Inventories	381.05-00
	• <i>Change of Method With Consent of Commissioner</i> 201037017	381.05-04
	• 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 201028006 201039013 201043019 201051019 201051020 201105031 201106001 201110006 201114004	<b>382.00-00</b>
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201030003	382.02-05
	• Carryforwards Disallowed If No Continuity of Business 201015024	382.03-00
	• Ownership Change 201027030 201039013 201110006	382.07-00
	• <i>Segregation Rules</i> 201039013 201110006	382.07-05
	• Operating Rules 201001017 201016001 201016047 201039013 201043019	382.12-00
	• <i>Fluctuation in Value</i> 201001017 201010009 201015023 201027030 201032032 201039013 201043019	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 383</b>	<b>Limitation on Capital Losses and Excess Credits</b> 201028006	<b>383.00-00</b>
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b> • New Financial Products 201025045	<b>385.00-00</b> 385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201043048 201111016 • Impossibility of Diversion • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201013052 • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201007077 • Required Distributions 201008049 201008049 201038019 • <i>Employee Dies Before Entire Interest Distributed</i> 201021038 • Requirement of Joint and Survivor Annuity and Preretirement Survivor An- nuity (See Also 417.00-00 et. seq.) 201048044 201048047	<b>401.00-00</b> 401.01-00 401.01-01 401.04-00 401.06-00 401.06-02 401.08-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxa- tion)</b> 201002051 201005056 201005057 201007077 201021037 201024072 201026040 201027057 201029025 201035036 201035037 201035043 201035044 201042043 201043047 201108046 201114044 • Foreign Situs Trust 201033041 • Rollover Contributions 201116043 • <i>Rollover Lump Sums</i> 201031042	<b>402.00-00</b> 402.03-00 402.08-00 402.08-01
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201111019 • Rollover Amounts 201116043	<b>403.00-00</b> 403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or An- nuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201007077 201111017	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201022025 201026041 201043049 201051026 201104061 201113047	<b>408.00-00</b>

	<ul style="list-style-type: none"> <li>• Rollover Contributions 408.03-00</li> </ul>	
	201001026 201001027 201002048 201002049 201002050 201002052 201003030 201003031 201003032 201048046 201102067 201102068 201102069 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 201028046 201028047 201029019 201029020 201029021 201029022 201029023 201029024 201031038 201031039 201031040 201031041 201033040 201035045 201036026 201036029 201037038 201038017 201038018 201039041 201040039 201040041 201042041 201042042 201043043 201043044 201043045 201043046 201044028 201044029 201044036 201044037 201044038 201046020 201047027 201047028 201047029 201047030 201048046 201049042 201050045 201101031 201102067 201102068 201102069 201103058 201104051 201104053 201104054 201104055 201104056 201104057 201104058 201104059 201104060 201105045 201105046 201106023 201106024 201106025 201106026 201107031 201108043 201108047 201110014 201110018 201113048 201114037 201114039 201114045 201114047 201116040 201116041 201116042 201116043 201116044 <b>201117038 201117039 201117040 201117041 201117042</b> <b>201117043 201117044 201117045 201117046</b>	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201016095 201022026 201026041 201104061	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	<b>201117047</b>	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201104064	
	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver 412.06-00</li> </ul>	
	201001028 201001029 201001030 201012054 201029026 201052021 201103060	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	201036027 201036028	
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans 415.02-00</li> </ul>	
	201007077	
<b>Section 416</b>	<b>Special Rules for Top-Heavy Plans</b>	<b>416.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions 416.07-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Key Employee</i> 416.07-01</li> </ul>	
	201024068	
<b>Section 417</b>	<b>Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements</b>	<b>417.00-00</b>
	201048044 201048047	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	201022028 201040018	
	<ul style="list-style-type: none"> <li>• Qualified Asset Account 419.11-00</li> </ul>	
	201040018	
	<ul style="list-style-type: none"> <li>• Account Limit 419.12-00</li> </ul>	
	201040018	
	<ul style="list-style-type: none"> <li>• <i>Safe Harbor Limits</i> 419.12-01</li> </ul>	
	201040018	
	<ul style="list-style-type: none"> <li>• <i>Collectively Bargained Funds</i> 419.12-02</li> </ul>	
	201022028	

	• Ten or More Employer Plan Exception 201017076	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 441</b>	<b>Period For Computation of Taxable Income</b>	<b>441.00-00</b>
	• Definition of Taxable Year 201048038 201048038	441.01-00
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Procedural Requirements for Making Election 201027002	444.03-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201033038	<b>446.00-00</b>
	• Methods of Accounting (Permissible Method v. Not Permissible) 201027052 201027053 201027054 201035016	446.03-00
	• Change of Methods (Permissible v. Not Permissible) 201035016	446.04-00
	• <i>Required by Commissioner</i> 201043037	446.04-02
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 201114007	446.14-00
	• Market Discount	446.27-00
	• <i>Method of Accrual (Other Than for Partial Principal Payments)</i> 201105016	446.27-01
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201011009 201106008	<b>451.00-00</b>
	• Prepaid and Advance Income 201008035 201008035 201013037	451.13-00
	• <i>Services (Rev. Rul. 71-21)</i> 201039024 201103052	451.13-01
	• Constructive Receipt	451.14-00
	• <i>Compensation</i> 201024045	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
	• Disposition of Obligations 201049006	453.05-00
	• 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 201111002	453.09-00
	• <i>Alternative Basis Recovery</i> 201002006 201111002	453.09-01
	• Related Parties 201002034	453.11-00
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i> 201049006	453.13-01
<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 201103002	<b>457.00-00</b>
	• 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
	• Grandfather Clause <b>201117001</b>	457.11-00
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 201027013	457.12-01
<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
	• Percentage of Completion Method	460.02-00
	• <i>Look-Back Method</i> 201046009	460.02-01
	• Allocation of Costs to Contract (See Also 451 and 446) 201111006	460.03-00
	• 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 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201045001	<b>461.00-00</b>
	• Accrual Method 201043039	461.01-00



<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General	468A.01-00
	201102029 201102030 201035011 201035013 201037016 201037025 201039011 201039012 201045008 201045011 201047008 201047009 201047010 201049005 201049009 201050003 201050004 201102029 201102030	
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	201019003 201022013 201022014 201035014 201036002 201039020 201039026 201050007 201050009 201050010 201051006 201103014	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	• Other Funds	468B.06-00
	201045001 201109007 201109008 201112002	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201005016 201013016 201017007 201027028 201035016 201112010	
	• Disallowed Loss and Credit	469.01-00
	• <i>Individual, Estate or Trust</i>	469.01-01
	201029014	
	• Passive Activity Defined	469.03-00
	201013016 201027028	
	• <i>Generally</i>	469.03-01
	<b>201117011</b>	
	• <i>Definition of Activity</i>	469.03-03
	201013016 201014038 201026002 201027018 201027028 201029004 201031008 201031009 201033015 201050022 201050023 201108027	
	• Passive Activity Loss and Credit Defined	469.04-00
	• <i>Allocation of Interest &amp; Other Expenses</i>	469.04-01
	201005016	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	• Need for Inventories	471.01-00
	201025049	
	• Valuation of Inventories	471.02-00
	• <i>Inventory Writedowns</i>	471.02-02
	201114007	
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election	472.01-00
	201005026	
	• LIFO Conformity Requirement	472.05-00
	201034004	
	• Dollar Value Method	472.08-00
	201043029	
	• <i>Link-Chain Method</i>	472.08-04
	201043029	
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Definitions	475.05-00
	201105005	

	• Securities Traders 201048029 201014004 201043030 201048029	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> 201025072	482.03-07
	• Transfer or Use of Intangibles	482.11-00
	• <i>Valuation</i> 201111013	482.11-07
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Related Parties 201039048	483.05-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201002041 201005060 201007060 201020034 201022023 201029031 201031034 201032045 201108041 201113034	<b>501.00-00</b>
	• Instrumentalities of U.S. 201105043	501.01-00
	• Religious, Charitable, etc., Institutions and Community Chest 201102065 201102066 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 201029030 201029032 201029033 201029034 201029035 201029036 201031033 201031035 201032047 201032048 201032049 201032050 201032051 201032052 201032053 201036025 201037029 201037030 201037031 201037032 201037033 201039034 201039035 201040022 201040023 201040024 201040025 201040026 201040027 201040028 201040029 201040030 201040031 201040032 201040033 201040035 201040036 201040038 201042038 201042039 201043052 201044020 201044021 201045024 201045025 201045026 201045027 201045028 201045029 201045030 201047033 201049043 201049044 201049045 201050035 201050037 201050038 201050039 201050041 201101024 201101025 201101026 201101027 201101028 201102065 201102066 201103056 201103057 201103061 201104066 201105042 201105044 201106016 201106017 201108038 201108048 201109028 201110012 201110020 201111014 201113035 201113036 201114036 201116031 201116032 201116033 201116046 <b>201117034 201117035</b>	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201039044 201044019 201047024	501.03-01
	• <i>Foundations</i> 201004041 201004043 201006032 201007061 201013065 201013066	501.03-02
	• <i>Unincorporated Associations</i> 201031033 201031035	501.03-04
	• <i>Corporations</i> 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012	501.03-05

• <i>Educational Organizations</i> 201007060 201009015 201010028 201020021 201031032 201031035 201039046	501.03-08
• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 201044017 201049046	501.03-10
• <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>Public Recreation Facilities and Athletic Organizations</i> 201110012	501.03-19
• <i>Religious Organizations</i> 201049043	501.03-20
• <i>Research Organizations</i> 201037037	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201017067	501.03-22
• <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015	501.03-23
• <i>Scientific Organizations</i> 201114035	501.03-24
• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067	501.03-27
• <i>Organizational and Operational Tests</i> 201048045 201102064 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071 201109029 201113041	501.03-30
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201013060 201017065 201029037 201031035 201037034	501.04-00
• <i>Homeowners Association</i> 201040019	501.04-07
• <i>Labor Organizations</i>	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201016088 201030035	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201018015 201024066 201040020 201050040 201105043 201107028 201110013 201116030	501.06-00
• <i>Performance of Particular Services for Members</i> 201012051 201028042 201040020 201105048 201107028 201116030	501.06-01
• <i>Professional Associations (See Also 0501.03-11)</i> 201038015	501.06-03
• <i>Social Clubs</i> 201002043 201002044 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 201108039 201111015	501.07-00
• <i>Profit v. Not for Profit</i> 201025078 201039045	501.07-01

• <i>Distribution of Assets</i> 201032045	501.07-02
• <i>Leases or Sales of Club Property</i> 201002043 201003022	501.07-03
• <i>Business with Nonmembers</i> 201025078 201038021	501.07-05
• <i>Payment of Benefits to Members</i> 201028042	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201104045 201108040	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201022023 201024068	501.09-00
• <i>Inurement</i> 201028042	501.09-03
• Domestic Fraternal Societies, Orders, and Associations 201002040 201039037 201039038 201039039 201040034 201050034 201050036	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 201105047	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 201039040 201045031 201101029	501.15-00
• Organization of Past or Present Armed Forces Members 201013054 201035035 201037035 201037036 201103062 201104046	501.19-00
• Control of Corporation	501.30-00
• <i>Closely Controlled Organizations</i> 201101036	501.30-01
• Income Inures v. does Not Inure to Private Individual 201001023 201001024 201010028 201050033 201101036 201109029 <b>201117036</b>	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201001023 201001024 201044017 201101036 201108042 201108048	501.32-01
• Private v. Public Interest Served 201001023 201001024 201004045 201004046 201005060 201009015 201010028 201016088 201017067 201018020 201019033 201030035 201035038 201036030 201039048 201042040 201050033 201101036 201108042 201109029 201116028 <b>201117036</b>	501.33-00
• <i>Trustees Serve Private Interest</i> 201017067 201039046 201044017	501.33-01
• "Exclusively" Test 201007060 201020034 201031035 201042040 201044018 201101036 201116028	501.35-00
• Business Activities 201009015 201017066 201019033 201029036 201043052 201046016 201047033	501.36-00

	• <i>Section 501(c)(3) Organizations</i> 201039046 201046016 201108042 <b>201117036</b>	501.36-01
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201002041 201007060	<b>503.00-00</b>
	• <i>Future Status of Organizations Denied Exemption</i> 201002041 201007060 201017078 201035024 201035025 201035026 201035027 201035028 201035029 201035030 201035031 201035032 201035033 201035034	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>
	• <i>Denial of Exemption</i> 201016088 201044018	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201007065 201032044	<b>507.00-00</b>
	• <i>Termination Under Section 507(a)(1)</i> 201007064 201013065 201013066 201020025	507.01-00
	• <i>Aggregate Tax Benefit</i> 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>
	• <i>Disallowance of Certain Deductions</i> 201016089	508.03-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 201027058	<b>509.00-00</b>
	• <i>Definitions</i>	509.01-00
	• <i>Private Foundation</i> 201036025 201044019 201044023 201047024	509.01-01
	• <i>Exceptions to Private Foundation Status</i> 201044024 201044025	509.02-00
<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 201043041 201043050 201049047 201051024 201105043 201105049 201105050 201108037 201113035	<b>512.00-00</b>
	• <i>Exception, Additions, and Limitations on Unrelated Income</i> 201024068	512.01-00
	• <i>Rents and Royalties</i> 201106019	512.01-01
	• <i>Fund-Raising Activities (See Also 0501.26-06)</i> 201017066	512.06-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201012052 201015037 201105043	<b>513.00-00</b>
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201020022	<b>514.00-00</b>
	• <i>Acquisition Indebtedness</i> 201108037	514.07-00

<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201016008 <b>201117024 201117025</b>	<b>528.00-00</b>
	• Definition of Homeowners Association 201040019	528.05-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201017066	<b>534.00-00</b>
<b>Section 541</b>	<b>Imposition of Personal Holding Company Tax (Imposed v. Not Imposed)</b> 201037028	<b>541.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b> 201037028	<b>542.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201026023 201109003	<b>562.00-00</b>
	• Preferential Dividends 201032033	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201002012 201008034 201008034 201045004 201049004	<b>565.00-00</b>
	• General Rule	565.01-00
	• <i>Eligible Corporations</i> 201103001	565.01-01
<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 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b> 201102027 201102027	<b>613A.00-00</b>
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201102027 201102027	613A.04-02
<b>Section 631</b>	<b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b> 201006004 201108029	<b>631.00-00</b>
<b>Section 638</b>	<b>Continental Shelf Areas</b>	<b>638.00-00</b>
	• Definition of "United States and possession of the United States" 201027046	638.01-00
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	• Charitable Deduction 201023015	642.03-00
	• <i>Gross Income Requirement</i> 201042023	642.03-01
	• Unused Losses and Excess Deductions 201047021	642.08-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201026018	<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 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule 201115004	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	201011034 201026005 201113040	
	• Definitions 201030015 201113040	664.03-00
	• <i>Charitable Remainder Unitrust</i> 201048031 201014043 201016033 201029002 201030015 201042012 201048031 201113040 <b>201117005</b>	664.03-02
	• Valuation <b>201117005</b>	664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	• Persons Treated as Grantors 201047018 201116002	671.02-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201116005	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	201038004 201038005 201038006 201039010 <b>201117005</b>	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201013033	
	• Includibility of Item as Income in Respect of Decedent Generally 201027031 201116005	691.01-00
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201028016 201028017 201032003	704.01-04
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	• Not in Capacity as Partner 201103018	707.01-00
<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 752</b>	<b>Treatment of Certain Liabilities</b>	<b>752.00-00</b>
	• Decrease in Partner's Liabilities 201044013	752.02-00

<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201013025 201017034 201031005 201031006 201103011 201103012 201103013 201103029 201104025	<b>754.00-00</b>
	<ul style="list-style-type: none"> <li>• Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034 201047013 201104025 201108023 201114011 201115002 201116010</li> </ul>	754.02-00
<b>Section 761</b>	<b>Terms Defined</b> 201002034	<b>761.00-00</b>
	<ul style="list-style-type: none"> <li>• Partner 201004031</li> </ul>	761.02-00
<b>Section 803</b>	<b>Life Insurance Gross Income</b> 201006002	<b>803.00-00</b>
	<ul style="list-style-type: none"> <li>• Premiums 201105005</li> </ul>	803.01-00
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201048032 201048032	<b>816.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201014001 201027038 201038008 201105012	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201006016 201017010 201019001 201028025 201031001 201037018 201043032 201105020 201114018 <b>201117027</b>	<b>831.00-00</b>
	<ul style="list-style-type: none"> <li>• Whether Company Qualifies as Insurance Company 201030014</li> </ul>	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201004004	<b>832.00-00</b>
	<ul style="list-style-type: none"> <li>• Premiums Earned 201015030</li> <li>• Deductions Allowed 201006029 201006030 201006031</li> <li>• Interinsurers or Reciprocal Underwriters 201114015</li> </ul>	832.05-00 832.12-00 832.15-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201026023 201037014 201103033 201113018	<b>851.00-00</b>
	<ul style="list-style-type: none"> <li>• Gross Income Requirement 201001005 201048021 201048022 201102047 201102055 201005023 201006015 201007044 201020003 201024003 201024004 201025031 201026017 201030004 201031007 201034011 201037012 201039002 201042001 201042015 201043016 201043017 201048021 201048022 201049015 201051014 201102047 201102055 201103009 201103017 201103019 201103036 201104013 201106006 201107012 201108003 201108008 201108018 201113015 201116014</li> </ul>	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>
	<ul style="list-style-type: none"> <li>• General Rule 201002005</li> </ul>	855.01-00



<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201002012 201002020 201006020 201007048 201010002 201016039 201016041 201034010 201039021 201043002 201045012 201049013 201104023 201104033 201109003 201113026	<b>856.00-00</b>
	• Income Requirements 201045014 201113002 201115017	856.01-00
	• Investment Requirements 201113002	856.02-00
	• Other Requirements 201016014	856.03-00
	• Rents From Real Property 201014042 201033022 201037005 201108009	856.04-00
	• Interest	856.05-00
	• <i>Foreclosure Property</i> 201033022	856.05-02
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 201103001	<b>857.00-00</b>
<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 860</b>	<b>Deduction for Deficiency Dividends</b> 201043031	<b>860.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• 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
<b>Section 862</b>	<b>Income From Sources Without U.S.</b> 201027046	<b>862.00-00</b>
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• U.S. Trade or Business	864.01-00
	• <i>Personal Services</i> 201027046	864.01-01
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 201027046	<b>871.00-00</b>
<b>Section 875</b>	<b>Partnerships; Beneficiaries of Estates or Trusts</b> 201027041 201028026 201028027	<b>875.00-00</b>

<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	201013001	
	• Allocation of Deductions	882.04-00
	201013001	
	• Interest deductions	882.07-00
	201013001	
	• <i>U.S. Assets</i>	882.07-01
	201013001	
	• Special Rules for Insurance Companies	882.08-00
	201013001	
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Transportation and Shipping Income (See Also 872.03, 883.01, & 9114.08-00)	894.07-00
	• <i>Income Exempt by Treaty</i>	894.07-01
	201027041 201028026 201028027	
	• Pensions	894.11-00
	201025059 201028038	
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b>	<b>897.00-00</b>
	201032016	
	• Election by Foreign Corporation to be Treated As a Domestic Corporation	897.04-00
	201032016	
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation	897.06-00
	201032016	
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	201043035	
	• Allowance of Credit	901.01-00
	201112019	
	• <i>Definition of Income Tax</i>	901.01-03
	201052017 201103041	
	• <i>Dual Capacity Taxpayers</i>	901.01-04
	201049021	
	• Amount Allowed	901.02-00
	• <i>Citizens and Domestic Corporations</i>	901.02-01
	201040007	
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
	• Computation of Credit	902.01-00
	• <i>Post-1986 Foreign Income Taxes</i>	902.01-02
	201040007	
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	201016072	
	• Carryback and Carryover	904.02-00
	201111009	
	• 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>
	• Bona Fide Resident 201044005	911.01-00
	• Election	911.11-00
	• <i>Reelection</i> 201023051 201047015 201105011	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 952</b>	<b>Subpart F Income Defined</b> 201027036	<b>952.00-00</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 201028025 201037018 201037021	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	• Foreign Personal Holding Company Income	954.02-00
	• <i>Nonfunctional Currency Transactions</i> 201103022	954.02-07
	• Foreign Base Company Sales Income 201002024	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	• U.S. Property Defined 201106007	956.03-00
<b>Section 957</b>	<b>Controlled Foreign Corporations; United States Persons</b> 201104034 201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	<b>957.00-00</b>
<b>Section 964</b>	<b>Miscellaneous Provisions</b>	<b>964.00-00</b>
	• Earnings and Profits 201027036	964.01-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b>	<b>988.00-00</b>
	• Computation of Exchange Gain or Loss	988.02-00
	• <i>Debt Instruments</i> 201114021	988.02-02
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>

	• Election 201025039 201025043 201049001 201108013 201112005 201115007	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> 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027045 201033025 201034005 201050005 201050006 201050008 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001 201109004	<b>1001.00-00</b>
	• Amount Realized 201003015 201011002 201011008	1001.02-00 1001.02-07
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 201012050 201105004 201105005	<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 201026018 201050005 201050006 201050008	<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 201025049	1031.02-00
	• Deferred Exchanges 201048025 201013038 201030020 201048025	1031.05-00
	• Multi-Party Exchanges 201030020	1031.06-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201014049 201025047 201105030	<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 201111004	1033.03-00
	• Special Rule For Condemned Business or Investment Real Estate 201015015	1033.06-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b>	<b>1035.00-00</b>

	• Exchange of Policies With Different Insurers 201038012	1035.03-00
<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 1059A</b>	<b>Limitation on Taxpayer's Basis or Inventory Cost in Property Imported From Related Persons</b>	<b>1059A.00-00</b>
	• Upwards Adjustments to Customs Value 201043028	1059A.02-00
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Recognition of Loss	1092.01-00
	• <i>Limitation</i> 201105004	1092.01-01
	• Special Rule for Identified Straddles	1092.02-00
	• <i>Defined</i> <b>201117012 201117013</b>	1092.02-01
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201048017 201048017	1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201027045	<b>1221.00-00</b>
	• Securities	1221.12-00
	• <i>Business Hedges</i> 201034018 201046015	1221.12-02
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018 201033025 201050005 201050006 201050008	<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>
	• Involuntary Conversion 201043009 201043010 201043011 201043012 201043013 201043014	1231.10-00
<b>Section 1233</b>	<b>Gains and Losses from Short Sales</b> 201109017	<b>1233.00-00</b>
	• Short Term Gains and Holding Periods 201105004	1233.02-00
<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b> 201016053	<b>1245.00-00</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201051020	<b>1248.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Treatment of Gain or Loss on Section 1256 Contracts 201034018 201046015	1256.01-00

	• Non-applicability of Mark to Market to Hedging Transaction	1256.05-00
	• <i>Identification of Transaction as Hedging</i> 201034018 201046015	1256.05-02
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201016002 201110009	1256.07-05
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• Constant Interest Rate (Economic Accrual) 201049024	1272.01-00
<b>Section 1273</b>	<b>Determination of Amount of Original Issue Discount</b>	<b>1273.00-00</b>
	• Definition of Original Issue Discount	1273.01-00
	• <i>De Minimis Rule</i> 201049024	1273.01-03
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 201043004	1275.08-00
<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 201102044 201102045 201006001 201014003 201016003 201016004 201016005 201017025 201019010 201025005 201025006 201025008 201025009 201025010 201025011 201025012 201025013 201025014 201025015 201025016 201025017 201025025 201029016 201102044 201102045	1295.02-02
	• Election Requirements 201025007	1295.03-00
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201002005 201025020	<b>1296.00-00</b>
<b>Section 1297</b>	<b>Special Rules</b> 201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	<b>1297.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 201024061	<b>1311.00-00</b>
<b>Section 1312</b>	<b>Circumstances of Adjustment</b> 201102063 201102063	<b>1312.00-00</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 201039010 201049025 201115016	<b>1361.00-00</b>
	• Small Business Corporation v. Not a Small Business Corporation 201006026 201007043 201015017 201113021 201115015	1361.01-00
	• <i>Number of Shareholders</i> 201043015 201043015	1361.01-01

	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	1361.01-02
	201108012 201116002	
	• <i>More than One Class of Stock</i>	1361.01-04
	201102033 201015017 201016040 201017019 201038001 201042003 201102033 201104019 201113021	
	• <i>Stock Owned by Husband and Wife</i>	1361.02-00
	201102046 201102046	
	• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
	201002007 201102046 201102046	
	• <i>Grantor Trusts</i>	1361.03-01
	201039010	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	201003002 201048020 201006017 201015013 201017009 201048020	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	201114002	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
	201001006 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016	
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	201001010 201001011 201001012 201048026 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 <b>201117016 201117020</b>	
	• <i>Eligible v. Ineligible</i>	1362.01-00
	201048026 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024	
	• <i>Shareholder Consent</i>	1362.01-01
	201017030 201017038 201025002 201030018 201051008 201103005	
	• <i>Election After Termination</i>	1362.01-02
	201047007 201050021	

• *Late Elections* 1362.01-03  
 201002018 201002019 201003004 201048027 201102028 201102032 201102042  
 201102043 201102048 201102049 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 201028003 201028004 201028028  
 201029001 201029005 201029010 201029017 201030001 201030006 201030019  
 201030022 201031010 201032020 201032027 201032028 201032029 201032031  
 201033004 201033006 201033017 201034002 201034006 201034014 201034016  
 201035007 201035012 201036004 201037015 201037023 201038010 201039016  
 201039018 201040002 201042006 201042011 201042017 201042020 201043007  
 201043018 201043020 201044002 201046006 201047001 201047002 201047003  
 201047004 201047005 201047006 201047014 201048027 201049002 201049010  
 201049011 201049017 201049019 201049023 201050014 201050015 201050016  
 201050018 201050024 201050028 201051007 201051009 201051011 201051012  
 201051015 201051017 201102028 201102032 201102042 201102043 201102048  
 201102049 201103034 201104014 201104015 201104016 201104017 201104018  
 201104021 201105028 201106002 201107001 201108015 201108017 201108026  
 201109006 201109011 201109015 201110008 201112006 201112007 201113019  
 201113020 201113024 201114016 201114020 201115013 201116007 201116009  
 201116016 **201117010**

• *Termination of Election* 1362.02-00  
 201002002 201025040 201025041 201026006 201029005 201029015 201032020  
 201034016 201046011 201050021 201106002 201116002

• *Ceases to be Small Business Corporation* 1362.02-02  
 201029005 201032020 201034016 201050021 201106002

• *Passive Investment Income* 1362.02-03  
 201005025 201025040 201025041 201027022 201029015 201030024 201045016  
 201046011 201050002 201110001 **201117004 201117008**

• *Inadvertent Terminations* 1362.04-00  
 201001010 201001011 201001012 201002003 201003002 201048020 201048026  
 201102033 201102034 201006010 201006017 201006026 201010007 201010008  
 201010021 201011005 201014035 201015001 201015013 201016015 201016016  
 201016025 201016046 201017009 201017020 201017036 201017037 201017041  
 201019009 201020007 201025033 201027001 201027014 201028024 201029005  
 201030002 201030021 201031030 201032018 201032020 201032030 201032034  
 201033028 201034003 201034016 201035009 201035010 201036005 201037001  
 201038001 201039005 201040001 201042002 201042010 201042014 201042022  
 201045002 201045006 201045010 201045016 201046005 201046011 201047018  
 201048020 201048026 201050019 201050021 201050025 201051010 201102033  
 201102034 201103015 201103028 201104008 201104009 201104019 201104030  
 201105017 201105025 201106002 201106005 201108012 201108028 201110001  
 201110003 201113004 201113017 201114009 201115015 **201117004 201117008**  
**201117015 201117016**

**Section 1363      Effect of Election on Corporation      1363.00-00**

• *Elections of an S Corporation* 1363.02-00  
 201102046 201102046

• *Recapture of LIFO Benefits* 1363.04-00  
 201010026



<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201011010 201114017	<b>1366.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201115016	<b>1368.00-00</b>
	• Accumulated Adjustments Account 201115016	1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201003018 201006004 201049025 201105031	<b>1374.00-00</b>
	• Net Unrealized Built-in Gain 201102046 201102046	1374.03-00
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 201030024 201042010	<b>1375.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201010006 201036012 201103007 201105008	<b>1381.00-00</b>
	• Certain Other Cooperatives 201024028 201105008	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201002009 201048018 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010	<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> 201025063	<b>1397.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201109027	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 201101010	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201024002 201027046 201032016	<b>1441.00-00</b>
	• Income Subject to Withholding v. Not Subject to Withholding <b>201117006 201117021</b>	1441.02-00
	• Exemptions from Withholding	1441.03-00
	• <i>Personal Services Exemption</i> 201027046	1441.03-03
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 201011031 201028040 201032016	<b>1445.00-00</b>
	• Exceptions to Duty to Withhold 201032016	1445.02-00
	• <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016	1445.02-04

	• <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i> 201032016	1445.02-11
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b> 201112011	<b>1446.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201020006 201021017 201034017 201051016 201103026 201103035 201115014 <b>201117017 201117023</b>	<b>1502.00-00</b>
	• <i>Intercompany Transactions</i> 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014	1502.13-00
	• <i>Stock of Members</i> 201006003 201033018 201115014	1502.13-01
	• <i>Obligations of Members</i> 201014033	1502.13-02
	• <i>Anti-Avoidance</i> 201044003	1502.13-03
	• <i>Consolidated Net Operating Loss Deduction</i> 201003012 201028005 201038011 201051022 201113022 201115011 <b>201117022</b>	1502.21-00
	• <i>Life and Non-Life</i> 201047019	1502.50-00
	• <i>Filing Requirements</i> 201002032 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014	1502.75-00
	• <i>When Group Remains in Existence</i> 201015004 201021017 <b>201117017</b>	1502.75-10
	• <i>Taxable Year of Members of Group</i> 201013051 201049025	1502.76-00
	• <i>Common Parent Agent for Subsidiaries</i> 201022017 201022018 201025070 201112021	1502.77-00
	• <i>Separate Return Years</i> 201002002	1502.79-00
	• <i>Consolidated Returns for Subsequent Years</i> 201002002	1502.89-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i> 201005019	1502.98-00
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201045017 201114013 201114014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	<b>1504.00-00</b>
	• <i>Affiliated Group v. Not an Affiliated Group</i> 201007045 201015031 201015032 201017008 201025024 201103010	1504.01-00
	• <i>Includible Corporation v. Not an Includible Corporation</i> 201048024 201048024	1504.02-00

	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201112012 201112013	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201015025 201039008 201039009	<b>2001.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201001014 201016006 201033023 201103003 201109014	<b>2032.00-00</b>
	• Exercise of Election 201019002 201052007	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 201039008	<b>2033.00-00</b>
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201015025 201039008 201039009 201109004	<b>2035.00-00</b>
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201015025 201039008 201039009 201042004 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001 201109004	<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 201039008 201039009 201042004 201109004	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201015025 201039008 201039009 201042004 201109004	<b>2038.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006	<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
	• 5 and 5 Power 201042004	2041.11-00
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201024008 201036013 201112001	<b>2044.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201022001 201032002 201032010	<b>2055.00-00</b>

	• Transfers Not Exclusively for Charitable Purposes <b>201117005</b>	2055.07-00
	• 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 <b>201117005</b>	2055.12-05
	• <i>Reformations of Nonqualifying Interests</i> 201115003	2055.12-10
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b> 201022004 201023007 201036013 201046004 201112001	<b>2056.00-00</b>
	• Terminable Interests 201024035	2056.01-00
	• Qualified Terminable Interest Property 201020002 201116004 <b>201117005</b>	2056.07-00
	• Special Rule for Charitable Remainder Trusts <b>201117005</b>	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201103004	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i> 201103004	2056.19-01
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201103004	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201032022 201103004	<b>2056A.00-00</b>
<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>	<b>2104.00-00</b>
	• Revocable Transfers and Transfers Within 3 Years of Death 201020009	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 201025026 201025030 201026014 201026024 201026025 201026026 201026027 201032021 201042004 201109004	<b>2501.00-00</b>

	• Gift v. Not a Gift	2501.01-00
	201003015 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201024008	
	• Gift of Remainder	2511.11-00
	201004006	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201001007	
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
	• Power Created After October 21, 1942	2514.02-00
	201020001	
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i>	2514.04-01
	201042004	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201032002 201032010	
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	201024008 <b>201117005</b>	
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	201025021 201109012	
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</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 201025026 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027005 201027040 201032026 201035008 201039003 201049012 201050005 201050006 201050008 201104003 201104012 201104022 201108010 201109004 201116006	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201003015 201011002 201011008 201013030 201023050 201049008 201049016	

	• Transitional Rules	2601.04-00
	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	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201015025 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201039008 201039009 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201042004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201002010 201027026 201027027	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	• Taxable Termination Defined	2612.01-00
	201116003 201116008	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201001003 201001004 201003003 201014032 201103016 201103023 201103024 201103039	
	• Time and Manner of Allocation	2632.01-00
	201010003 201115005	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	201001003 201001004 201014032 201025036 201042005	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201102053 201006008 201006009 201010004 201010005 201020001 201022003 201023007 201024006 201024009 201024010 201025019 201025036 201026019 201026020 201026021 201027034 201032024 201034008 201034009 201034013 201035001 201036010 201036011 201037002 201039004 201042004 201102053 201108002 201108005 201109005 201109009 201109010 201109016 201110004 201110005 201116004	
<b>Section 2651</b>	<b>Generation Assignment</b>	<b>2651.00-00</b>
	• Persons with a Deceased Parent	2651.05-00
	201116003 201116008	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined	2652.01-00
	201013002 201109016	
	• <i>Special Election for QTIP</i>	2652.01-02
	201002008 201026019 201036013 201109016 201112001 201116004	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201116004	

	• Separate Shares 201116003 201116008	2654.03-00
<b>Section 2663</b>	<b>Regulations</b> 201032021	<b>2663.00-00</b>
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i> 201006012 201014044 201019006 201019007 201019012 201024012 201039001	2702.02-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3101.02-00
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	• Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3111.01-00
<b>Section 3121</b>	<b>Definitions</b> 201020011 201020016 201039029 201105039 201106009 201106010	<b>3121.00-00</b>
	• Wages 201014051 201016043 201020018 201024048 201027046 <b>201117026</b>	3121.01-00
	• <i>Back Pay</i> 201028036	3121.01-01
	• <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 201028035 201043034 201044007	3121.04-00
	• <i>Common Law Tests</i> 201012040 201027051 201035019 201035020 201109025 201113031	3121.04-01
	• <i>Attorneys</i> 201106015	3121.04-03
	• Not Employees Under Section 530 of 1978 Revenue Act 201033033	3121.10-00
	• 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
<b>Section 3122</b>	<b>Federal Service</b> 201042031	<b>3122.00-00</b>
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>

	• Compensation v. Not Compensation 201035015	3231.04-00
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Wages 201014051 201016043 201040012	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>	<b>3404.00-00</b>
	201020010	
<b>Section 3406</b>	<b>Backup Withholding</b>	<b>3406.00-00</b>
	201037027 201049027	
<b>Section 3509</b>	<b>Determination of Employer's Liability for Certain Employment Taxes</b>	<b>3509.00-00</b>
	201020014	
<b>Section 4042</b>	<b>Tax on Fuel Used in Commercial Transportation on Inland Waterways</b>	<b>4042.00-00</b>
	201007064	
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b>	<b>4051.00-00</b>
	201022012 201104004	
<b>Section 4071</b>	<b>Tire Tax (Taxable v. Not Taxable)</b>	<b>4071.00-00</b>
	201011021	
	• Tires on Imported Articles 201011021	4071.05-00
<b>Section 4082</b>	<b>Definitions(Amended, Pub. L. 103-66, Sec. 13242(a))(Before 1994)</b>	<b>4082.00-00</b>
	201039022	
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b>	<b>4101.00-00</b>
	201016012	
<b>Section 4103</b>	<b>Certain Additional Persons Liable for Tax Where Willful Failure to Pay</b>	<b>4103.00-00</b>
	201036014	
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>	<b>4161.00-00</b>
	• Bows and Arrows 201102003 201102003	4161.02-00
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b>	<b>4251.00-00</b>
	201046010	
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>	<b>4261.00-00</b>
	201010010 201036014 201108024	
	• Amounts Paid 201002004	4261.01-00
<b>Section 4291</b>	<b>Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax</b>	<b>4291.00-00</b>



	• Refusal to Pay Collected Taxes 201036014	4291.01-00
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201013065 201013066 201032044	<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 201029039 201030015 201032044 201113040	<b>4941.00-00</b>
	• Definition of Self-Dealing 201048031 201013065 201013066 201016084 201031036 201039047 201042012 201048031	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 201029040 201032044 201039047	4942.03-05
	• <i>Set-Asides</i> 201001022 201005054 201005055 201015033 201031037 201047025 201105051 201105052	4942.03-07
	• Other Definitions 201039047	4942.04-00
<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
	• <i>Receipts Under Other Wills and Trusts</i> 201028044	4943.03-04
	• Other Definitions and Rules	4943.04-00
	• <i>Taxable Period</i> 201007062 201007066 201113037	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 201032042 201032043	<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 201026037 201027059 201027060 201028043 201028045 201045032 201045033 201046017 201046018 201047026 201052018 201052019 201052020 201101030 201104047 201104048 201104049 201104050 201106018 201106020 201113038 201113039 201114032 201114033 201114034 201116029	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 201031036	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 201040021	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 201046019	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 201030028 201105035	4975.03-00
	• <i>Loan/Lease</i> 201108034	4975.03-02
	• Statutory Exemptions 201048035 201048035	4975.04-00
	• 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 201108016 201114019	<b>4982.00-00</b>
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201045022	<b>6011.00-00</b>
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201048037 201048040 201010020 201014045 201042037 201048037 201048040	<b>6012.00-00</b>
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201021026 201040003	6012.05-01
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201044011	<b>6013.00-00</b>
	• Joint Return v Separate Returns 201044011 201049030	6013.02-00
<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> 201044008	<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> 201101021	<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 6039</b>	<b>Information Required in Connection With Certain Options</b> 201032021	<b>6039.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201017029 201035004 201101019 201106009 201106010 201112008 <b>201117014</b>	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 201046013	6041.03-00
	• Payments By United States Or A State 201004005	6041.08-00
<b>Section 6045</b>	<b>Returns of Brokers</b> 201114025	<b>6045.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201024002	<b>6049.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201112008	<b>6050P.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 201049037 201049039 201104042	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201020019 201111010	<b>6063.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201007058 201040014 201048044 201104044 201111007 201112018	<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 201025073 201028001 201050029 201114030	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201050029	6103.08-00
<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> 201106012	<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 6151</b>	<b>Time and Place for Paying Tax Shown on Returns</b> 201103047 201105034	<b>6151.00-00</b>
<b>Section 6161</b>	<b>Extension of Time for Paying Tax</b> 201052010	<b>6161.00-00</b>
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201015003	<b>6166.00-00</b>
<b>Section 6201</b>	<b>Assessment Authority</b> 201049033	<b>6201.00-00</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 201113033	<b>6212.00-00</b>
	• Mailing	6212.01-00
	• <i>Joint Liability</i> 201011014	6212.01-01
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 201050030	6212.02-04
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> 201052016	<b>6213.00-00</b>
	• Exceptions to Restrictions	6213.07-00
	• <i>Mathematical or Clerical Errors</i> 201105032	6213.07-01
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201004028 201004035 201004037 201011022 201014053 201014054 201014061 201016066 201032039 201101017 201107015	<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 201048042 201005047 201014058 201014060 201048042	<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 201025061 201026034 201028041 201032040 201034023 201107021 201109023 201113028 201113030	<b>6223.00-00</b>
	• Information for Secretary's Notices 201025054	6223.02-00
	• Mailing Notice 201026034	6223.03-00
	• Failure to Provide Notice 201111011	6223.04-00
	• <i>Proceedings Not Finished</i> 201012037	6223.04-02

	• Tax Matters Partner 201011033 201042026	6223.05-00
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201114029	<b>6224.00-00</b>
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201005033 201005038 201016057 201017053 201021023 201025060 201028033 201030033 201035017 201101011 201101013 201114028 201116020	6224.01-01
	• <i>Binds All Partners</i> 201102062 201102062	6224.01-03
	• <i>Ancillary Consistent Agreements</i> 201107023 201108032	6224.01-04
	• Application of Consistent Settlement Rule 201103044	6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201102057 201102064	<b>6225.00-00</b>
<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 201030030	6226.03-00
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201048043 201102060 201102061 201012058 201016067 201016077 201035021 201042029 201048043 201049032 201102060 201102061 201116023	<b>6227.00-00</b>
	• Request for Tax Matters Partner 201042028	6227.02-00
	• Other Requests 201035021 201101022 201101023 201116026	6227.05-00
<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> 201004034 201005031 201008042 201008042 201012043 201013047 201027048 201033034 201052006 201108030	<b>6229.00-00</b>
	• Extension by Agreement 201102059 201008047 201008047 201018013 201025065 201025066 201025067 201025069 201032041 201033035 201036023 201039031 201039033 201040010 201040011 201042027 201042030 201101014 201101018 201102059 201103051 201106014 201112021 201115023	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 201007056	6229.03-01

	• Suspension of Statutory Period 201004036 201013046	6229.04-00
	• Unidentified Partner 201005050 201011027 201011030	6229.05-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 201005030	6229.07-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201013049 201025057 201030030 201114026	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201005044 201007057 201008036 201008036 201016058 201103053 201103054	6230.01-00
	• Claims Arising Out of Erroneous Computations 201013044	6230.03-00
	• <i>Time for Filing Claim</i> 201013044 201016064 201042034 201115020 201115021	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201004030 201011026 201024062 201025075 201052013	<b>6231.00-00</b>
	• Partnerships 201007055	6231.01-00
	• <i>Exception for Small Partnerships</i> 201014063 201018007 201018009 201030034 201036017 201040008 201042032 201105033 201107017	6231.01-01
	• Partner 201004033 201027050 201027056 201028032 201039030 201039032 201103042	6231.02-00
	• Partnership Item 201102056 201005043 201005045 201011013 201012039 201012048 201013041 201014062 201016075 201018008 201018010 201018011 201024058 201028031 201028037 201033036 201040013 201044010 201102056 201109024 201112020	6231.03-00
	• Affected Item 201008040 201008040 201011011 201011012 201012049 201017045 201017050 201020013 201033037 201034021 201042036 201109020 201109021	6231.05-00
	• Tax Matters Partner 201011028 201012042 201013040 201014065 201025076 201044012 201049036 201101015 201103049 201106011 201107016 201108035 201109019 201109026 201113027 201116022	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201005032 201034020	6231.13-00
	• Regulations with Respect to Certain Special Enforcement Areas 201040009	6231.14-00
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b> 201024060 201025064	<b>6233.00-00</b>
	• Similar Rules in Certain Cases 201101020	6233.02-00
<b>Section 6302</b>	<b>Mode or Time of Collection</b> 201049041 201105034	<b>6302.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201008039 201008039 201034019 201102057 201107014 201116019	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201012057 201024039 201101016	6321.01-00

<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201025050	<b>6323.00-00</b>
	• State Laws 201002039	6323.07-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201102058 201004027 201012036 201039027 201102058 201103045	<b>6325.00-00</b>
	• Value of Interest of U.S. 201048036 201048036	6325.27-00
<b>Section 6331</b>	<b>Levy and Distraint</b> 201004029 201021025 201022015 201028034 201030031 201102057 201107014 201107019 201115022 201116019	<b>6331.00-00</b>
	• Administrative Policy 201017044	6331.03-00
	• Interest of Taxpayer <b>201117030</b>	6331.17-00
	• Levy Procedure 201024063 201030031 201036016 201111008	6331.18-00
	• Property of Third Person	6331.21-00
	• <i>Interest of Taxpayer</i> 201101016	6331.21-02
	• 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 201036018	6335.10-00
<b>Section 6343</b>	<b>Authority to Release Levy</b> 201107019 <b>201117031</b>	<b>6343.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201052003	<b>6401.00-00</b>
	• Assessment or Collection After Limitation Period 201052003	6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201005041 201012033 201016056 201021022 201022020 201103055 201106013 201108033 201115018 201116017 201116024 201116025 201116027	<b>6402.00-00</b>
	• Credit of Overpayment Against Any Tax Liability 201108036	6402.01-00
	• Refund Subject to Off-Set 201112016	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201111005	6402.03-01

	• Requirement That a Claim Be Filed 201016063	6402.04-00
	• <i>Timing</i> 201016068 201019020	6402.04-01
<b>Section 6404</b>	<b>Abatements</b> 201028034 201116021	<b>6404.00-00</b>
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b> 201017052 201022019 201040017	<b>6405.00-00</b>
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201025068	<b>6411.00-00</b>
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b>	<b>6427.00-00</b>
	• Nontaxable Uses 201044004 201047020	6427.01-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201007054 201018014 201024052 201025068 201030030 201042033 201042035 201052003 201052011 201104041 201104042 201105040 <b>201117032 201117033</b>	<b>6501.00-00</b>
	• Effects of Net Operating Loss Carrybacks 201008044 201008044 201104038	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
	• <i>Date Limitations Begin</i> 201112017	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201024059 201030029 201047022 201108031	6501.04-00
	• <i>Consolidated Returns</i> 201025070	6501.04-05
	• <i>Amended Returns</i> 201052003	6501.04-11
	• <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 201036022	6501.07-10
	• Waiver of Limitation (Waived v. Not Waived) 201025070	6501.08-00
	• <i>Execution of Waiver on Joint Return</i> 201107020	6501.08-11
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b>	<b>6502.00-00</b>
	• Waivers 201004029	6502.03-00
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Sus- pended)</b> 201011025	<b>6503.00-00</b>



	• Pending Appeal to Tax Court 201026036	6503.01-00
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201048030 201024051 201036022 201048030 201049034 201049035 201107013 201109018	<b>6511.00-00</b>
	• Payment Date 201025058 201025062	6511.02-00
	• Special Rules	6511.03-00
	• <i>Foreign Tax Credit</i> 201036020 201111009	6511.03-03
	• Timeliness of Claim 201116017	6511.09-00
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 201012059	<b>6513.00-00</b>
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201110011	<b>6514.00-00</b>
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b> 201048030 201026033 201027047 201027055 201044006 201048030 201052009 201110011	<b>6532.00-00</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 201103048	<b>6601.00-00</b>
	• Request for Interest Netting 201108033 201113001	6601.10-00
<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 201034024 201103047 201116018	<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 6654</b>	<b>Failure By Individual to Pay Estimated Income Tax</b>	<b>6654.00-00</b>
	• Failure to Pay Estimated Tax	6654.01-00
	• <i>Order of Crediting Payments</i> 201035023	6654.01-03
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201005037 201016078 201114027	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201048033 201048033	<b>6663.00-00</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 201036014 201114030	<b>6672.00-00</b>
<b>Section 6675</b>	<b>Excessive Claims With Respect to the Use of Certain Fuels or Lubricating</b> 201043036	<b>6675.00-00</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 201042024	<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>
	• Penalty Amount 201036015	6701.02-00
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b>	<b>6702.00-00</b>
	• What Constitutes 201103040	6702.01-00
<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>
	• Failure to Register Tax Shelter	6707.01-00
	• <i>Penalty</i> 201043038 201047022	6707.01-01
<b>Section 7122</b>	<b>Compromises</b> 201016069 201024054 201052014 201052015 201112014	<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 7216</b>	<b>Disclosure or Use of Information by Preparers of Returns</b>	<b>7216.00-00</b>
	• Permitted Disclosures Without Taxpayer Consent 201105036	7216.20-00
<b>Section 7425</b>	<b>Discharge of Liens</b> 201011037	<b>7425.00-00</b>
	• Judicial Proceedings 201003016	7425.01-00
	• Special Rules	7425.04-00
	• <i>Notice of Sale</i> 201043027	7425.04-01
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201038020 201039042 201039043 201039049	<b>7428.00-00</b>
<b>Section 7430</b>	<b>Awarding of Court Costs and Certain Fees</b> 201024046	<b>7430.00-00</b>
<b>Section 7436</b>	<b>Proceedings for Determination of Employment Status</b>	<b>7436.00-00</b>
	• Tax Court Jurisdiction 201049027	7436.01-00
<b>Section 7476</b>	<b>Declaratory Judgments Relating to Qualification of Certain Retirement Plans</b>	<b>7476.00-00</b>
	• Creation of Remedy	7476.01-00

	• <i>Determination by Secretary</i> 201052008	7476.01-03
<b>Section 7502</b>	<b>Timely Mailing Treated as Timely Filing</b>	<b>7502.00-00</b>
	• Postmark Date Governs 201052003	7502.01-00
<b>Section 7506</b>	<b>Administration of Real Estate Acquired by U.S.</b> 201107022	<b>7506.00-00</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>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201104035	7602.07-02
<b>Section 7606</b>	<b>Entry of Premises for Examination of Taxable Objects</b> 201113029	<b>7606.00-00</b>
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified	7609.02-00
	• <i>Exceptions to Notice</i> 201107024	7609.02-01
	• Suspension of Statute of Limitations 201111001	7609.04-00
<b>Section 7610</b>	<b>Fees and Costs for Witnesses</b> 201114031	<b>7610.00-00</b>

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• Associations v. Corporations

7701.01-00

• *Oil Leases*  
 201104042

7701.01-02

	• Partnerships v. Associations 201016011 201017035 201032036 201032037 201037008	7701.02-00
	• Association v. Trust 201050011 201113012 <b>201117002</b>	7701.03-00
	• <i>Liquidating Trusts</i> 201113012	7701.03-06
	• <i>Ordinary Trusts</i> 201024053 201040003	7701.03-08
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201045019 201046008	<b>7702.00-00</b>
	• Cash Value Accumulation Test 201046008	7702.02-00
	• Other Definitions and Special Rules 201045019	7702.06-00
	• Change in Benefits During First 15 Years 201046008	7702.17-00
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201105001 201105026 201105027	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201005018 201016026	<b>7704.00-00</b>
	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201048041 201048041	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect <b>201117028</b>	7805.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201042007 201042008	<b>7872.00-00</b>

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 59(e) 9100.02-00  
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- Section 146; Volume Cap 9100.03-00  
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- Section 168; MACRS 9100.04-00  
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- Section 266; Carrying Charges 9100.05-00  
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- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201005026	9100.11-00
• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037	9100.20-00
• Other 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 201028005 201028014 201028015 201028025 201030003 201035006 201037018 201037021 201038011 201039015 201045017 201049001 201051018 201105018 201105029 201108013 201112005 201113022 201114002 201114013 201114014 201115007 201115011 <b>201117019 201117022 201117023</b>	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 201113016 201114013 201114014	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>  • Equitable Remedies 201052004	<b>9111.00-00</b>  9111.09-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>  • U.S. Model Income Tax Treaty  • <i>Independent Personal Services</i> 201027041 201028026 201028027  • U.S. Income Tax Treaties  • <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018  • <i>United Kingdom</i> 201010027  • <i>Russian Federation</i> 201027041 201028026 201028027	<b>9114.00-00</b>  9114.01-00  <i>9114.01-14</i>  9114.03-00  <i>9114.03-06</i>          <i>9114.03-42</i>       <i>9114.03-47</i>
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>  • Chapter XI (Reorganization) 201003001  • Exceptions to Discharge (Section 523)  • <i>Prepetition Priority Taxes</i> 201048039 201048039	<b>9115.00-00</b>  9115.10-00  9115.19-00  <i>9115.19-05</i>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019 201112009 201112015	<b>9999.00-00</b>

- Not Able to Identify Under Present List 9999.98-00

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**201117029 201117048**
- Bank Secrecy Act 9999.99-00
- *Issues in Case Not Yet Identified* 9999.99-99  
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