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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate	1.11-00
	201001016 201105004 201117012 201117013	
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	• Special Rules	29.04-00
	201113025	
Section 31	Withholdings (Credit v. No Credit Against Tax)	31.00-00
	201005001 201012045 201113032	
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit	32.00-00
	201103046	
Section 34	Certain Users of Gasoline and Special Fuels	34.00-00
	201043036	
Section 35	Overpayments of Tax	35.00-00
	201024032 201128020	
Section 38	General Business Credit	38.00-00
	201005039 201045013	
Section 40	Alcohol Used as Fuel	40.00-00
	201042018 201125008	
Section 41	Credit for Increasing Research Activities	41.00-00
	201034017	
Section 42	Low-Income Housing Credit	42.00-00
	201005053 201010017 201026011 201026012 201026013 201042025 201046014 201049018 201115008 201134022 201136023 201138016	
	• 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	
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00
	201105002 201105006 201105007 201123016 201128005 201131003	
Section 46	Amount of Credit	46.00-00
	201045013	
Section 47	Rehabilitation Credit	47.00-00
	201048019 201008020 201008020 201045013 201048019 201119006 201119016 201120010	
Section 48	Energy Credit; Reforestation Credit	48.00-00
	201043023 201121005 201121005	
	• Energy Credit	48.01-00
	• <i>Energy Property</i>	48.01-03
	201122018	
Section 53	Credit for Prior Year Minimum Tax Liability	53.00-00
	201126029	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income	56.00-00
	201028006 201038014 201049040	
Section 57	Items of Tax Preference	57.00-00
	201038014	

Section 59	Other Definitions and Special Rules	59.00-00
	201018001 201033014 201033032 201042009 201046007	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Intangible Drilling and Development Expenditures</i> 201027004	59.05-06
	• <i>Research and Experimental Expenditures</i> 201126021	59.05-08
	• Tax Benefit Rule 201016074	59.07-00
Section 61	Gross Income v. Not Gross Income	61.00-00
	201001013 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201126011 201014001 201015016 201019008 201023054 201024045 201025030 201026018 201035003 201035004 201046013 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 201104039 201106008 201107010 201107011 201109004 201112008 201114006 201117014 201118007 201131014 201133007 201134017 201138048	
	• 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
	• <i>Payment of Personal Expenses</i> 201132018	61.09-30
	• Community Property 201023054	61.31-00
	• Governmental Benefits and Subsidies 201004005 201127007	61.40-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	201001016 201011036 201021042 201051025 201105004 201105005 201117012 201117013 201123031 201124008 201128017 201129029 201130017	
	• Exclusion Ratio 201117012 201117013	72.01-00
	• Investment in Contract 201117012 201117013	72.02-00
	• Amounts Not Receivable as Annuities	72.07-00
	• <i>Investment In Contract</i> 201117012 201117013	72.07-05
	• Premature Distributions From Annuity Contracts	72.17-00
	• <i>Exception</i> 201120011	72.17-01

	• Tax on Early Distributions from Qualified Retirement Plans 201051025	72.20-00
	• <i>Substantially Equal Payments</i> 201030038 201051025 201120011	72.20-04
Section 83	Property Transferred in Connection With Performance of Services 201016031 201125017	83.00-00
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 201109013	83.02-04
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations) 201050017 201104020 201110007 201114010	103.00-00
	• 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
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201127010	104.00-00
	• Workmen's Compensation 201025038	104.02-00
	• Damages 201014040 201017027 201017028 201019005 201020004 201020005 201021015 201021016 201022009 201022010 201022011 201023012 201024025 201024041 201025027 201045023	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201002023 201010020 201011032 201014045	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201003007 201010020 201013026 201024047 201030016 201034012	106.00-00
	• Contributions by Employees 201002023 201014045	106.01-00
Section 107	Rental Value of Parsonage (Excluded v. Not Excluded) 201023008	107.00-00
Section 108	Income From Discharge of Indebtedness 201104032	108.00-00
	• 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

Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 201013052	111.00-00
Section 115	Income of States, Municipalities, etc. 201126004 201005024 201010020 201036008 201040003 201047011 201047012 201047017 201119008 201120004 201120005 201120006 201136007 201136008 201138014	115.00-00
	• Essential Governmental Function 201005024 201047012	115.03-00
	• Income Accruing to the State 201005024 201047012	115.06-00
	• Filing Requirements 201119008	115.07-00
Section 117	Qualified Scholarships	117.00-00
	• 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> 201117026	117.06-09
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 201003005 201005002 201038013 201122005	118.01-02
	• Contributions in Aid of Construction 201005002 201038013	118.02-00
	• <i>Not Included Under Subsection (a)</i> 201122005	118.02-01
	• <i>Definition of Contribution in Aid of Construction</i> 201122005	118.02-02
Section 125	Cafeteria Plans 201107026	125.00-00
	• Defined 201012060	125.01-00
Section 131	Certain Foster Care Payments 201131007	131.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• De Minimis Fringe 201005014 201135022	132.04-00
Section 136	Energy Conservation Subsidies Provided by Public Utilities 201035003 201046013	136.00-00
Section 141	Private Activity Bond; Qualified Bond 201037006 201043001 201128010	141.00-00
	• Private Business Tests 201043001	141.01-00
	• <i>Business Use Test</i> 201037006 201049003 201114003	141.01-01

	• <i>Output Facilities</i> 201114003 201128010	141.01-04
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 201005053 201114008	142.04-00
	• Sewage Disposal Facility 201025048	142.10-00
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond 201013048	144.00-00
Section 146	Volume Cap 201002033 201103038	146.00-00
	• Carryforward of Allocation 201002033 201103038 201104029	146.07-00
Section 148	Arbitrage 201116015 201118012	148.00-00
Section 150	Definitions and Special Rules 201114010	150.00-00
	• General Rules 201114010	150.01-00
	• Qualified Scholarship Funding Bond 201126020	150.04-00
Section 162	Trade or Business (Deductible v. Not Deductible) 201126011 201032023 201045001	162.00-00
	• 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
	• <i>Expenses of Acquiring or Selling Property, Business, etc.</i> 201138022	162.04-08
	• Certain Business Expenses	162.05-00
	• <i>Dissolution, Liquidation, etc., Payments</i> 201138022	162.05-04
	• <i>Bankruptcy</i> 201138022	162.05-09
	• Agency	162.06-00
	• <i>Payment of Another's Expenses</i> 201023056	162.06-01
	• <i>Payment of Expenses by Another</i> 201138022	162.06-02
	• Compensation	162.07-00
	• <i>Deductible by Whom</i> 201138022	162.07-29

	• Travel (See Also Issues 162.12-06 and 162.13-03)	162.08-00
	• <i>Ordinary and Necessary</i> 201138022	162.08-19
	• Expenditures Against Public Policy	162.21-00
	• <i>Anti-Trust Laws</i> 201124004	162.21-13
	• <i>Related Violations</i> 201124004	162.21-14
	• Legal Expenses	162.25-00
	• <i>Defending Criminal Action</i> 201045005	162.25-05
	• <i>Property Transactions</i> 201138022	162.25-09
	• 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
Section 163	Interest	163.00-00
	201003006 201004003 201017051 201029012 201136005	
	• 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
Section 165	Deductions For Losses	165.00-00
	201002035 201011003 201025047 201043009 201043010 201043011 201043012 201043013 201043014 201103026 201108001 201114005 201115001 201138022	
	• Basis 201014052	165.01-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201001016 201105004 201117012 201117013 201129029	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 201122017	165.07-00
Section 167	Depreciation	167.00-00
	• 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
Section 168	Modified Accelerated Cost Recovery System 201126019 201126029 201103025 201119015 201138031	168.00-00
	• Classification of Property 201001018 201032038 201049026 201103006 201123001 201131010	168.20-00
	• Property Used Predominantly Outside the United States 201136018	168.25-00
	• Retirements 201013045	168.35-00
Section 170	Charitable, Etc. Contributions and Gifts 201014056 201120027 201132011	170.00-00
	• Time of Making Contribution 201027015	170.01-00
	• Value of Contribution 201022021 201024065	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Governmental Units</i> 201005024	170.07-05
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Inventory and Other Property</i> 201012061	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Expectation of Benefit</i> 201105010	170.12-07
	• <i>Substantiation</i> 201024065 201120022	170.12-09
	• Qualified Conservation Contribution 201002038	170.14-00
	• <i>Qualified Organization</i> 201021027	170.14-02
	• Other 201131030 201131031	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 201050031 201115009 201136024	172.00-00
	• Carryback and Carryover 201117023	172.01-00
	• Specified Business 201102050 201102050 201105009	172.03-00
	• Product Liability Losses 201006028	172.06-00
Section 193	Tertiary Injectants (See Also 4993.02-00 et seq.) 201117028	193.00-00

Section 197	Amortization of Goodwill & Certain Other Intangibles 201040004	197.00-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder • Status As Cooperative Housing Corporation 201029018 • Status As Tenant-Stockholder 201029018	216.00-00 216.01-00 216.02-00
Section 219	Retirement Savings • Deduction Allowed 201104061	219.00-00 219.01-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201002036 201025047 201032023 201032025 201033020 201036009 201114015 201117007 • Development Costs • <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201133009 201134003 • Leases • <i>Acquisition Costs</i> 201008037 201008037 • Election to Deduct or Capitalize Certain Expenditures 201027004	263.00-00 263.02-00 263.02-01 263.08-00 263.08-04 263.16-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201037017 • Activities Subject to Capitalization 201013035 • <i>Production Activities</i> 201030025 • Capitalization of Costs • <i>Indirect Costs</i> 201037017 • Allocation Methods 201037017 • <i>Simplified Production Method</i> 201013035 • <i>Simplified Resale Method</i> 201037017 • Accumulated Production Expenditures 201136022	263A.00-00 263A.01-00 263A.01-01 263A.03-00 263A.03-02 263A.04-00 263A.04-05 263A.04-06 263A.11-00
Section 266	Carrying Charges • Elections 201105014	266.00-00 266.01-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201014002 201138015 • Losses: Deduction Disallowed 201025046 201138015	267.00-00 267.01-00

Section 280F	Limitation on Investment Tax Credit and Depreciation for Luxury Automobiles Limitation Where Certain Property Used for Personal Purposes	280F.00-00
	• Dollar Limitations on Recovery Deductions and Investment Tax Credit for Certain Passenger Automobile 201138046	280F.01-00
	• Special Rules and Definitions	280F.05-00
	• <i>Passenger Automobiles</i> 201138046	280F.05-10
Section 301	Distributions of Property 201126003 201126010 201013034 201014049 201033010 201033011 201033012 201033013 201039017 201052012 201104005 201106004 201111003	301.00-00
Section 302	Distributions in Redemption of Stock 201007051 201007052	302.00-00
	• Not Essentially Equivalent to a Dividend 201002022 201048028 201048028	302.01-00
Section 303	Distributions In Redemption of Stock to Pay Death Taxes 201013024	303.00-00
Section 304	Redemption Through Use of Related Corporations	304.00-00
	• 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
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201104005	305.00-00
	• Distributions in Lieu of Money 201013034 201039017 201104005	305.03-00
	• Deemed Distributions 201002022	305.13-00
	• <i>Recapitalizations</i> 201050020	305.13-02
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201014002	331.00-00
Section 332	Complete Liquidation of Subsidiaries 201002014 201003009 201010018 201017031 201029007 201047016 201107003 201113023 201115014 201121010 201121010 201123022 201132009	332.00-00
	• Nonrecognition of Gain or Loss 201002014 201002031 201033018 201113023 201121010 201121010	332.01-00
	• Within One Year 201002014 201121010 201121010	332.02-00
	• Minority Interests 201121010 201121010	332.04-00
	• Debts of Subsidiary to Parent 201002014	332.06-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	336.00-00

	• Stock Sales and Distributions Treated as Asset Transfers 201009013	336.05-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201013039 201113023	337.00-00
	• Loss on Stock of Subsidiary 201123017 201123018 201123019 201123020	337.13-00
	• Loss Disallowance 201014046 201113016 201123017 201123018 201123019 201123020	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201017001	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201045015 201114013 201114014 201119023	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201015028 201026008	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 201126027 201010012 201012035 201014059 201033029 201035005 201037013 201050026	338.01-02
	• Qualified Stock Purchase 201002031 201007045 201015028	338.02-00
	• Purchase from Related Corporation 201126003 201015028	338.09-00
Section 351	Transfer to Corporation Controlled by Transferor 201001002 201003009 201126010 201006002 201021002 201026010 201028029 201028030 201043021 201127004 201133006	351.00-00
	• Control v. No Control by Transferor 201106004	351.01-00
	• Series of Transactions 201133006	351.02-00
	• "Know-How"--Property v. Service 201001002	351.04-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201047023 201106004	351.12-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Securities 201105019	354.02-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 201001008 201001009 201002025 201048028 201005013 201010023 201014047 201016044 201026007 201030005 201033001 201033019 201033021 201036006 201036007 201043022 201045018 201047016 201048028 201050013 201104028 201105024 201108004 201123022 201128025 201132009 201132010 201133003 201136009 201138021	355.00-00

	<ul style="list-style-type: none"> • Spin-Off 355.01-00 201002025 201003009 201048028 201126010 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 201119002 201120015 201123022 201123025 201132010 201133003 201136009 201138021 • Split-Off 355.01-01 201001008 201001009 201004001 201005013 201010023 201017031 201026007 201029007 201030007 201030008 201030009 201030010 201030011 201030012 201030013 201032017 201039014 201045018 201047016 201115006 201123030 201128025 201129005 201129006 201129008 201135025 • Split-Up 355.01-02 201030017 201033021 201113003 • Non Pro Rata Distributions, etc. 355.02-00 201102046 201102046 • Active Business 355.03-00 201102046 201102046 201106004 • Five-Year Requirement 355.03-01 201123030 201129005 201129006 • Control 355.05-00 201007050 201123030 201129005 201129006 • Distributions Within a Consolidated Group 355.09-00 201032017 201043022 201119002 • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 355.10-00 201004001 201030007 201030008 201030009 201030010 201030011 201030012 201030013 201037024 	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	<ul style="list-style-type: none"> • Reorganization Exchange 356.01-00 • Dividend Status 356.01-01 201032035 	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	201006002	
Section 358	Basis to Distributees	358.00-00
	201043021	
	<ul style="list-style-type: none"> • Allocation of Basis 358.02-00 201005051 • Stock Basis in Certain Triangular Reorganizations 358.05-00 • Reverse Triangular Also Qualifying as (B) Reorganization or 351 Exchange 358.05-02 201028029 201028030 	
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)	361.00-00
	<ul style="list-style-type: none"> • Exchanges Not Solely in Kind 361.01-00 201032017 • Distributions 361.02-00 201032017 	

	• <i>Certain Transfers to Creditors</i> 201032017	361.02-02
Section 362	Basis to Corporations 201138011	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201035006 201138011	362.01-00
	• Capital Contributions by Nonshareholders 201003005	362.02-00
Section 367	Foreign Corporations 201126010 201043021 201105022 201122002	367.00-00
	• Transactions Described in Section 367(b) Complete liquidation of Foreign 201122002	367.10-00
Section 368	Definitions Relating to Corporate Reorganizations 201001002 201001008 201001015 201002025 201003019 201126006 201005013 201005022 201010023 201026007 201030005 201033001 201033016 201033018 201033019 201036006 201036007 201037019 201037020 201045018 201050013 201105024 201108004 201112004 201115016 201122002 201128025 201132010 201138021	368.00-00
	• Statutory Merger or Consolidation (Type "A") 201126006 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 201127004	368.03-00
	• Assets for Control of Transferee (Type "D") 201001008 201002025 201002027 201003009 201003012 201102046 201126006 201126010 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 201123022 201123025 201128025 201129008 201132009 201132010 201135025 201136009 201138021	368.04-00
	• Recapitalization (Type "E") 201050020 201112004 201116001	368.05-00
	• Change in Identity, etc. (Type "F") 201003009 201003012 201003014 201126003 201007043 201014048 201026010 201033007 201033016 201039019 201045020 201050020 201107003 201108025 201115016 201122002 201132009	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
	• <i>Transfers to Controlled Corporations</i> 201127004	368.08-08

	• Transactions Involving Two or More Investment Companies 201001015	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201025018 201032009 201138015	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201006003	381.00-00
	• 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
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201001017 201003018 201126002 201005019 201017002 201017003 201017004 201024037 201028006 201039013 201043019 201051019 201051020 201105031 201106001 201110006 201114004 201124018 201132022 201138007	382.00-00
	• 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 201124018 201138007	382.12-00
	• <i>Fluctuation in Value</i> 201001017 201010009 201015023 201027030 201032032 201039013 201043019 201124018	382.12-06
	• <i>Title 11 or Similar Case</i> 201010009	382.12-08
	• <i>Election Out</i> 201003008 201138007	382.12-13
	• <i>Controlled Groups</i> 201016001 201016047	382.12-16
Section 383	Limitation on Capital Losses and Excess Credits 201126029 201028006	383.00-00
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• New Financial Products 201025045 201120003 201128008	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201043048 201111016 201125009	401.00-00
	• Impossibility of Diversion	401.01-00

	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201013052	401.01-01
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201007077	401.04-00
	• Required Distributions 201008049 201008049 201038019 201125009 201128036	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 201021038	401.06-02
	• Requirement of Joint and Survivor Annuity and Preretirement Survivor An- nuity (See Also 417.00-00 et. seq.) 201048044 201048047	401.08-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxa- tion) 201002051 201005056 201005057 201007077 201021037 201024072 201026040 201027057 201029025 201035036 201035037 201035043 201035044 201042043 201043047 201108046 201114044 201123048 201129044	402.00-00
	• Foreign Situs Trust 201033041	402.03-00
	• Rollover Contributions 201116043	402.08-00
	• <i>Rollover Lump Sums</i> 201031042	402.08-01
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201111019	403.00-00
	• Rollover Amounts 201116043	403.05-00
Section 404	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.) 201007077 201111017	404.00-00
Section 408	Individual Retirement Accounts 201022025 201026041 201043049 201051026 201104061 201113047	408.00-00

	<ul style="list-style-type: none"> • Rollover Contributions 	408.03-00
	201001026 201001027 201002048 201002049 201002050 201002052 201003030 201003031 201003032 201048046 201102067 201102068 201102069 201126041 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 201117038 201117039 201117040 201117041 201117042 201117043 201117044 201117045 201117046 201118025 201118026 201121033 201121033 201121034 201121034 201121035 201121035 201121036 201121036 201122031 201122032 201124031 201127022 201129045 201129046 201129047 201130013 201130014 201133014 201133015 201134025 201134026 201135034 201135035 201136029 201136037 201136038 201138051 201138052	
Section 408A	Roth IRA	408A.00-00
	201016095 201022026 201026041 201104061	
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	201117047	
	<ul style="list-style-type: none"> • Tax Credit Employee Stock Ownership Plan Defined 	409.01-00
	<ul style="list-style-type: none"> • <i>Definition of Employer Securities</i> 	409.01-09
	201124030	
Section 412	Minimum Funding Standards	412.00-00
	201104064	
	<ul style="list-style-type: none"> • Plan Year 	412.05-00
	201131034	
	<ul style="list-style-type: none"> • Minimum Funding Waiver 	412.06-00
	201001028 201001029 201001030 201012054 201029026 201052021 201103060 201130016 201136033 201138053	
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	201036027 201036028	
	<ul style="list-style-type: none"> • Limitation for Defined Contribution Plans 	415.02-00
	201007077	
	<ul style="list-style-type: none"> • Qualified Governmental Excess Benefit Plans 	415.12-00
	201132028 201132029	
Section 416	Special Rules for Top-Heavy Plans	416.00-00
	<ul style="list-style-type: none"> • Definitions 	416.07-00
	<ul style="list-style-type: none"> • <i>Key Employee</i> 	416.07-01
	201024068	

Section 417	Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements 201048044 201048047	417.00-00
Section 419	Treatment of Funded Welfare Benefit Plans 201022028 201040018	419.00-00
	• Qualified Asset Account 201040018	419.11-00
	• Account Limit 201040018	419.12-00
	• <i>Safe Harbor Limits</i> 201040018	419.12-01
	• <i>Collectively Bargained Funds</i> 201022028	419.12-02
	• Ten or More Employer Plan Exception 201017076	419.14-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201022028	419A.00-00
Section 441	Period For Computation of Taxable Income	441.00-00
	• Definition of Taxable Year 201048038 201048038	441.01-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 201027002	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201033038	446.00-00
	• Methods of Accounting (Permissible Method v. Not Permissible) 201027052 201027053 201027054 201035016	446.03-00
	• <i>Cash</i> 201135029	446.03-01
	• 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
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201011009 201106008	451.00-00
	• 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
Section 453	Installment Method (Available v. Not Available) 201002006 201007035 201016034	453.00-00
	• 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 201121020 201121020	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
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201021018	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201024011 201103002	457.00-00
	• Year of Inclusion in Gross Income 201027013	457.01-00
	• Eligible Deferred Compensation Plan Defined 201027013	457.05-00
	• <i>Tax Exempt Organization</i> 201014034	457.05-03
	• Grandfather Clause 201117001	457.11-00
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 201027013	457.12-01
Section 460	Special Rules for Long-Term Contracts 201024013	460.00-00
	• Percentage of Completion - Capitalized Cost Method 201024013	460.01-00
	• Percentage of Completion Method	460.02-00

	• <i>Look-Back Method</i> 201046009 201128007	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) 201135029	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
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201045001 201121001 201121001	461.00-00
	• Accrual Method 201126011 201043039	461.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 201102029 201102030 201035011 201035013 201037016 201037025 201039011 201039012 201045008 201045011 201047008 201047009 201047010 201049005 201049009 201050003 201050004 201102029 201102030 201128003 201136003	468A.01-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 201019003 201022013 201022014 201035014 201036002 201039020 201039026 201050007 201050009 201050010 201051006 201103014	468A.04-02
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	• In General 201126011	468B.01-00
	• Other Funds 201045001 201109007 201109008 201112002	468B.06-00
Section 469	Passive Activity Losses and Credits Limited 201126026 201005016 201013016 201017007 201027028 201035016 201112010 201125002	469.00-00
	• Disallowed Loss and Credit	469.01-00
	• <i>Individual, Estate or Trust</i> 201029014	469.01-01
	• Passive Activity Defined 201126026 201013016 201027028 201125002	469.03-00
	• <i>Generally</i> 201117011	469.03-01
	• <i>Definition of Activity</i> 201126016 201126026 201013016 201014038 201026002 201027018 201027028 201029004 201031008 201031009 201033015 201050022 201050023 201108027 201125002 201128009 201131002	469.03-03
	• Passive Activity Loss and Credit Defined	469.04-00
	• <i>Allocation of Interest & Other Expenses</i> 201005016	469.04-01

Section 471	General Rule for Inventories	471.00-00
	• Need for Inventories 201025049	471.01-00
	• Valuation of Inventories	471.02-00
	• <i>Inventory Writedowns</i> 201114007	471.02-02
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 201005026 201130001 201136006	472.01-00
	• LIFO Conformity Requirement 201034004	472.05-00
	• Dollar Value Method 201043029	472.08-00
	• <i>Link-Chain Method</i> 201043029	472.08-04
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Definitions 201105005 201128017	475.05-00
	• Commodities Dealers 201132021	475.06-00
	• Securities Traders 201048029 201014004 201043030 201048029	475.08-00
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	201016048	
	• 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
Section 483	Interest on Certain Deferred Payments	483.00-00
	201126011	
	• Related Parties 201039048	483.05-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201002041 201005060 201007060 201020034 201022023 201029031 201031034 201032045 201108041 201113034 201121021 201121021 201121032 201121032 201129043 201129055 201130011 201133013 201135032	
	• Instrumentalities of U.S. 201105043	501.01-00

<ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 	501.03-00
201102065 201102066 201126034 201126035 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 201117034 201117035 201118022 201119034 201119035 201120028 201120032 201120037 201121022 201121022 201121023 201121023 201121024 201121024 201121025 201121025 201121026 201121026 201121032 201121032 201122022 201122023 201122024 201122025 201123039 201123041 201123047 201124026 201124027 201124028 201124029 201125042 201127013 201127014 201127015 201127016 201127017 201128028 201128029 201128031 201129041 201129042 201130005 201130012 201131024 201131025 201138050	
<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 	501.03-01
201039044 201044019 201047024	
<ul style="list-style-type: none"> • <i>Foundations</i> 	501.03-02
201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026	
<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
201120035	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
201031033 201031035	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
201126037 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030	
<ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 	501.03-10
201044017 201049046 201119036	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201014068 201127013	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201016089 201128028 201138050	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
201020021 201127013	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201110012	

• <i>Religious Organizations</i> 201049043 201122027	501.03-20
• <i>Research Organizations</i> 201126039 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 201128030	501.03-24
• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067	501.03-27
• <i>Testing for Public Safety</i> 201123036 201125043	501.03-28
• <i>Organizational and Operational Tests</i> 201048045 201102064 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071 201109029 201113041 201125045 201131026 201135032	501.03-30
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201013060 201017065 201029037 201031035 201037034 201125045 201127013 201128032 201128034 201128035	501.04-00
• <i>Political Activities Organizations</i> 201127013	501.04-03
• <i>Homeowners Association</i> 201040019 201130009	501.04-07
• <i>Labor Organizations</i> 201121027 201121027	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201016088 201030035 201136027	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 201130009	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 201138054	501.07-05

• <i>Payment of Benefits to Members</i> 201028042	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201126040 201104045 201108040	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201022023 201024068 201121028 201121028 201131028	501.09-00
• <i>Permissible Benefits</i> 201131028	501.09-01
• <i>Inurement</i> 201028042 201128037	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 201123038	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201016081 201123035 201123037	501.12-03
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029	501.15-00
• Organization of Past or Present Armed Forces Members 201013054 201035035 201037035 201037036 201103062 201104046 201123040	501.19-00
• Section 501(c)(25) Organizations 201133011	501.25-00
• Control of Corporation	501.30-00
• <i>Closely Controlled Organizations</i> 201101036 201131026	501.30-01
• Income Inures v. does Not Inure to Private Individual 201001023 201001024 201010028 201050033 201101036 201109029 201117036 201121032 201121032 201127014 201129043 201130010 201131026	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 201117036 201119036 201121032 201121032 201122028 201125044 201125045 201128030 201129043 201130010 201131025 201131026 201135032 201138050	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 201124025	501.36-00

	• <i>Section 501(c)(3) Organizations</i> 201039046 201046016 201108042 201117036 201119036	501.36-01
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201002041 201007060 201121032 201121032	503.00-00
	• <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
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• <i>Denial of Exemption</i> 201016088 201044018 201120036	504.50-00
Section 507	Termination of Private Foundation Status 201007065 201032044 201130006 201132027	507.00-00
	• <i>Termination Under Section 507(a)(1)</i> 201007064 201013065 201013066 201020025 201133013	507.01-00
	• <i>Aggregate Tax Benefit</i> 201013065 201013066	507.07-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• <i>Disallowance of Certain Deductions</i> 201016089	508.03-00
Section 509	Private Foundation Defined 201027058	509.00-00
	• <i>Definitions</i>	509.01-00
	• <i>Private Foundation</i> 201036025 201044019 201044023 201047024 201119036 201123036 201125043	509.01-01
	• <i>Exceptions to Private Foundation Status</i> 201044024 201044025	509.02-00
	• <i>Publicly Supported Organizations</i> 201119036	509.02-01
	• <i>Supporting Organizations</i> 201124024 201131027	509.02-02
	• <i>Churches</i> 201122027	509.02-04
	• <i>Continuation of Private Foundation Status</i> 201131027	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201015037 201121028 201121028	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201003023 201003024 201007063 201011035 201015037 201016082 201016083 201016085 201016086 201022022 201024069 201043041 201043050 201049047 201051024 201105043 201105049 201105050 201108037 201113035 201120028 201120029 201120030 201120031 201120032 201122025 201123036 201123044 201123045 201125043	512.00-00
	• <i>Exception, Additions, and Limitations on Unrelated Income</i> 201024068 201134023	512.01-00

	• <i>Rents and Royalties</i> 201106019	512.01-01
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201123042 201123043	512.04-00
	• Fund-Raising Activities (See Also 0501.26-06) 201017066	512.06-00
Section 513	Unrelated v. Not Unrelated Trade or Business 201012052 201015037 201105043 201123045 201128027 201130005 201131029	513.00-00
	• Sales and Service to Public 201123045	513.04-00
Section 514	Unrelated Debt-Financed Income 201020022 201128027	514.00-00
	• Acquisition Indebtedness 201108037 201131029	514.07-00
Section 527	Political Organizations 201127013	527.00-00
Section 528	Certain Homeowners Associations 201126001 201016008 201117024 201117025 201131004	528.00-00
	• Definition of Homeowners Association 201040019	528.05-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201017066	534.00-00
Section 541	Imposition of Personal Holding Company Tax (Imposed v. Not Imposed) 201037028	541.00-00
Section 542	Definition of Personal Holding Company 201037028	542.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201026023 201109003 201119025 201135002	562.00-00
	• Preferential Dividends 201032033	562.03-00
Section 565	Consent Dividends 201002012 201008034 201008034 201045004 201049004	565.00-00
	• General Rule	565.01-00
	• <i>Eligible Corporations</i> 201103001	565.01-01
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible)	611.00-00
	• Oil, Gas, or Minerals--General 201013036	611.01-00
	• By Whom Deductible	611.02-00
	• <i>Interests Acquired for Services Rendered</i> 201006011	611.02-03
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells 201102027 201102027	613A.00-00
	• Limitations on Subsection (c)	613A.04-00

	• <i>Retailers Excluded</i> 201102027 201102027 201131008	613A.04-02
	• <i>Refiners Excluded</i> 201131008	613A.04-03
Section 631	Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore 201006004 201108029	631.00-00
Section 638	Continental Shelf Areas	638.00-00
	• Definition of "United States and possession of the United States" 201027046	638.01-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• Charitable Deduction 201023015 201132005	642.03-00
	• <i>Gross Income Requirement</i> 201042023	642.03-01
	• Unused Losses and Excess Deductions 201047021	642.08-00
Section 643	Definitions Applicable to Subparts A, B, C, and D 201026018 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201133007	643.00-00
	• Multiple Trusts 201003015	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	• Amounts Paid, Credited, or Required to Be Distributed 201016073	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201016073	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662 201129026	663.00-00
	• 65-Day Rule 201115004 201129026	663.04-00
	• Separate Share Rule 201119005	663.05-00
Section 664	Charitable Remainder Trusts 201126007 201011034 201026005 201113040	664.00-00
	• Definitions 201126007 201030015 201113040 201133004	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201126007	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201048031 201014043 201016033 201029002 201030015 201042012 201048031 201113040 201117005	664.03-02
	• Valuation 201117005	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 201138033	671.00-00

	• Persons Treated as Grantors 201047018 201116002	671.02-00
Section 677	Income for Benefit of Grantor 201116005	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 201038004 201038005 201038006 201039010 201117005 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015	678.00-00
Section 691	Recipients of Income in Respect of Decedents 201013033	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 201027031 201116005	691.01-00
Section 704	Partner's Distributive Share 201127004	704.00-00
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201028016 201028017 201032003	704.01-04
Section 707	Transactions Between Partner and Partnership	707.00-00
	• Not in Capacity as Partner 201103018	707.01-00
Section 708	Continuation of Partnership	708.00-00
	• Termination 201004032	708.01-00
Section 741	Recognition and Character of Gain or Loss on Sale or Exchange 201002035	741.00-00
Section 752	Treatment of Certain Liabilities	752.00-00
	• Decrease in Partner's Liabilities 201044013	752.02-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201013025 201017034 201031005 201031006 201103011 201103012 201103013 201103029 201104025 201119020 201122011 201122015 201129024 201129030 201135021	754.00-00
	• Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034 201047013 201104025 201108023 201114011 201115002 201116010 201122015 201135021	754.02-00
Section 761	Terms Defined 201002034	761.00-00
	• Partner 201004031	761.02-00
Section 803	Life Insurance Gross Income 201006002	803.00-00
	• Premiums 201105005 201128017	803.01-00
Section 816	Life Insurance Company Defined 201048032 201048032	816.00-00
Section 817	Treatment of Variable Contracts 201014001 201027038 201038008 201105012	817.00-00

Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201006016 201017010 201019001 201028025 201031001 201037018 201043032 201105020 201114018 201117027	831.00-00
	• Whether Company Qualifies as Insurance Company 201030014	831.03-00
Section 832	Insurance Company Taxable Income 201004004	832.00-00
	• Premiums Earned 201015030	832.05-00
	• Deductions Allowed 201006029 201006030 201006031	832.12-00
	• Interinsurers or Reciprocal Underwriters 201114015	832.15-00
Section 851	Definition of Regulated Investment Company 201026023 201037014 201103033 201113018	851.00-00
	• 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 201120017 201122012 201128022 201129002 201131001 201132008 201134014 201135001	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201010002	852.00-00
Section 853	Foreign Tax Credit Allowed Shareholders 201006021	853.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 201002021 201006021	855.00-00
	• General Rule 201002005	855.01-00
Section 856	Definition of Real Estate Investment Trust 201002012 201002020 201006020 201007048 201010002 201016039 201016041 201034010 201039021 201043002 201045012 201049013 201104023 201104033 201109003 201113026 201118001 201119001 201119025 201124001 201129031 201129034 201135002	856.00-00
	• Income Requirements 201045014 201113002 201115017 201118015 201122014 201122016 201123003 201123005 201129007 201137004 201137004	856.01-00
	• Investment Requirements 201113002 201125013	856.02-00
	• Other Requirements 201016014	856.03-00
	• Rents From Real Property 201014042 201033022 201037005 201108009 201129007	856.04-00
	• Interest	856.05-00
	• Foreclosure Property 201033022	856.05-02

Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201103001	857.00-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201004024	858.00-00
Section 860	Deduction for Deficiency Dividends 201043031	860.00-00
	• Determination 201124023	860.04-00
Section 860D	REMIC Defined	860D.00-00
	• Election 201119021	860D.01-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Gross Income From Sources Within U.S. 201027046	861.01-00
	• Allocation and Apportionment of Interest Expense (In General) 201024042 201119026	861.09-00
	• <i>Asset Method of Apportionment</i> 201024042	861.09-06
	• <i>Fair Market Value Method</i> 201024042 201119026	861.09-07
	• Allocation Apportionment of Research and Experimental Expenditures (In General)	861.15-00
	• <i>Gross Income Method</i> 201016042	861.15-02
Section 862	Income From Sources Without U.S. 201027046	862.00-00
Section 864	Definitions	864.00-00
	• U.S. Trade or Business	864.01-00
	• <i>Personal Services</i> 201027046	864.01-01
Section 871	Tax on Nonresident Alien Individuals 201027046	871.00-00
Section 875	Partnerships; Beneficiaries of Estates or Trusts 201027041 201028026 201028027	875.00-00
Section 882	Tax on Income of Foreign Corporations Connected with United States Business 201013001	882.00-00
	• Allocation of Deductions 201013001	882.04-00
	• Interest deductions 201013001	882.07-00
	• <i>U.S. Assets</i> 201013001	882.07-01
	• Special Rules for Insurance Companies 201013001	882.08-00
Section 884	Branch Tax	884.00-00

	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• <i>Complete Termination of a U. S. Business</i>	884.08-10
	201138019 201138020	
Section 894	Income Affected by Treaty	894.00-00
	• Transportation and Shipping Income (See Also 872.03, 883.01, & 9114.08-00)	894.07-00
	• <i>Income Exempt by Treaty</i>	894.07-01
	201027041 201028026 201028027	
	• Pensions	894.11-00
	201025059 201028038	
Section 897	Disposition of Investment in United States Real Property	897.00-00
	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	
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	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	
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Foreign Income Taxes</i>	902.01-02
	201040007	
Section 904	Limitation on Credit	904.00-00
	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>	904.05-06
	201024056	
Section 905	Applicable Rules	905.00-00
	• Year in Which Credit Taken	905.01-00
	201016062	
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Bona Fide Resident	911.01-00
	201044005	

	• Election 201119011	911.11-00
	• <i>Reelection</i> 201023051 201047015 201105011	911.11-03
Section 936	Puerto Rico and Possession Tax Credit	936.00-00
	• Termination 201006027	936.09-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201015030	951.00-00
Section 952	Subpart F Income Defined 201027036	952.00-00
Section 953	Insurance Income 201015030	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201017010 201028025 201037018 201037021 201119010	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income	954.02-00
	• <i>Sale or Exchange of Property</i> 201131023	954.02-05
	• <i>Nonfunctional Currency Transactions</i> 201103022	954.02-07
	• Foreign Base Company Sales Income 201002024	954.03-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	• U.S. Property Defined 201106007	956.03-00
Section 957	Controlled Foreign Corporations; United States Persons 201104034 201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	957.00-00
Section 964	Miscellaneous Provisions	964.00-00
	• Earnings and Profits 201027036	964.01-00
Section 988	Treatment of Certain Foreign Currency Transactions	988.00-00
	• Computation of Exchange Gain or Loss	988.02-00
	• <i>Debt Instruments</i> 201114021	988.02-02
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 201025039 201025043 201049001 201108013 201112005 201115007 201118010 201132001 201132014	992.02-00
Section 999	Reports by Taxpayers; Determinations 201024065	999.00-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	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 201118007 201122007 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201131014 201133007 201134017 201136011 201136012 201136013 201136014 201136015 201136016	
	• Allocation of Sales Price 201120012 201120013	1001.01-00
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 201003015 201011002 201011008 201128018 201129021	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	201012050 201105004 201105005 201128017	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018 201050005 201050006 201050008 201133007 201134017	
	• Transfer in Trust After December 31, 1920 201003015	1015.03-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Property Held For Productive Use or Investment 201024036	1031.01-00
	• Like Kind Property 201013038 201024036 201025049	1031.02-00
	• Deferred Exchanges 201048025 201013038 201030020 201048025	1031.05-00
	• Multi-Party Exchanges 201030020	1031.06-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	201014049 201025047 201105030	
Section 1033	Involuntary Conversion	1033.00-00
	• General Rule 201015015	1033.01-00
	• Definition of Involuntary Conversion Events 201015015	1033.02-00
	• Property Similar or Related in Service or Use 201015015 201111004	1033.03-00
	• Special Rule For Condemned Business or Investment Real Estate 201015015	1033.06-00

Section 1035	Exchanges of Insurance Policies	1035.00-00
	• Exchange of Policies With Different Insurers 201038012	1035.03-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	201005028	
	• Recapture on Disposition of Qualified Replacement Property 201024005	1042.05-00
Section 1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported From Related Persons	1059A.00-00
	• Upwards Adjustments to Customs Value 201043028	1059A.02-00
Section 1092	Straddles	1092.00-00
	• Recognition of Loss	1092.01-00
	• <i>Limitation</i> 201105004	1092.01-01
	• Special Rule for Identified Straddles	1092.02-00
	• <i>Defined</i> 201117012 201117013	1092.02-01
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201048017 201048017	1092.05-02
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	201027045 201123042 201123043 201123044	
	• Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum	1221.03-00
	• <i>Similar Property</i> 201121020 201121020	1221.03-01
	• Securities	1221.12-00
	• <i>Business Hedges</i> 201034018 201046015	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	201121020 201121020	
	• Short-Term v. Long-Term Capital Gains and Losses 201123042 201123043 201123044	1222.01-00
Section 1223	Holding Period of Capital Assets	1223.00-00
	201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018 201033025 201050005 201050006 201050008 201128018 201129021 201133007 201134017	
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)	1231.00-00
	201002035 201006004	
	• Involuntary Conversion 201043009 201043010 201043011 201043012 201043013 201043014	1231.10-00
Section 1233	Gains and Losses from Short Sales	1233.00-00
	201109017	
	• Short Term Gains and Holding Periods 201105004 201129029	1233.02-00

Section 1234	Option to Buy or Sell 201123042 201123043 201123044	1234.00-00
Section 1245	Gain From Dispositions of Certain Depreciable Property 201016053	1245.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201051020	1248.00-00
Section 1253	Transfers of Franchises, Trademarks, and Trade Names • Significant Power, Right, or Continuing Interest 201121020 201121020	1253.00-00 1253.02-00
Section 1256	Section 1256 Contracts Marked to Market • Treatment of Gain or Loss on Section 1256 Contracts 201034018 201046015 • Non-applicability of Mark to Market to Hedging Transaction • <i>Identification of Transaction as Hedging</i> 201034018 201046015 • Definitions • <i>Qualified Board or Exchange</i> 201016002 201110009	1256.00-00 1256.01-00 1256.05-00 1256.05-02 1256.07-00 1256.07-05
Section 1272	Current Inclusion in Income of Original Issue Discount • Constant Interest Rate (Economic Accrual) 201049024	1272.00-00 1272.01-00
Section 1273	Determination of Amount of Original Issue Discount 201126011 • Definition of Original Issue Discount • <i>De Minimis Rule</i> 201049024	1273.00-00 1273.01-00 1273.01-03
Section 1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property • Debt Instruments Subject to Section 1274 201126011	1274.00-00 1274.04-00
Section 1275	Other Definitions & Special Rules • Integration 201043004	1275.00-00 1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 201010002	1276.00-00
Section 1295	Qualified Electing Fund • Time For Making Election • <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 201120009 201125004 201125005 201125006 201131018 201131019 201138017 201138018 • Election Requirements 201025007	1295.00-00 1295.02-00 1295.02-02 1295.03-00

<ul style="list-style-type: none"> • Eligible v. Ineligible 	1362.01-00
201048026 201126025 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012 201137002 201137002	
<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 	1362.01-01
201017030 201017038 201025002 201030018 201051008 201103005	
<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
201126025 201047007 201050021	
<ul style="list-style-type: none"> • <i>Late Elections</i> 	1362.01-03
201002018 201002019 201003004 201048027 201102028 201102032 201102042 201102043 201102048 201102049 201126005 201126017 201126022 201126028 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 201118005 201118016 201119007 201119009 201119013 201119018 201119024 201121004 201121004 201121012 201121012 201122006 201122013 201123004 201123013 201123021 201124002 201124005 201124007 201125001 201125003 201127008 201128006 201129003 201129004 201129025 201131005 201131021 201131022 201134016 201135004 201135019 201135023 201135031 201138008 201138013	
<ul style="list-style-type: none"> • Termination of Election 	1362.02-00
201002002 201025040 201025041 201026006 201029005 201029015 201032020 201034016 201046011 201050021 201106002 201116002 201123012	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
201029005 201032020 201034016 201050021 201106002 201123012	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
201005025 201025040 201025041 201027022 201029015 201030024 201045016 201046011 201050002 201110001 201117004 201117008 201118011 201119014 201122001 201125011 201125012 201129001	

	• Inadvertent Terminations	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 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 201118004 201118008 201119022 201122001 201122004 201122008 201123008 201123009 201123010 201123011 201123012 201123021 201123023 201127005 201128021 201128023 201129001 201129009 201129010 201129011 201129012 201129023 201131015 201132013 201134002 201136004 201137002 201137002	
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	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	201011010 201114017	
Section 1368	Distributions	1368.00-00
	201115016	
	• Accumulated Adjustments Account	1368.01-00
	201115016	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)	1374.00-00
	201003018 201006004 201049025 201105031	
	• Net Unrealized Built-in Gain	1374.03-00
	201102046 201102046	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
	201030024 201042010	
Section 1381	Organizations to Which Part Applies	1381.00-00
	201010006 201036012 201103007 201105008	
	• Certain Other Cooperatives	1381.02-00
	201024028 201105008	
Section 1382	Taxable Income of Cooperatives	1382.00-00
	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029	
	• Patronage Dividends	1382.02-00
	201008043 201008043	
Section 1397	Empowerment Zone - Other definitions and special rules	1397.00-00
	201025063	

Section 1397C	Qualified Zone Property Defined 201132016	1397C.00-00
Section 1401	Rate and Applicability of Self-Employment Tax • Relief from Taxes by Certain International Agreements 201119031	1401.00-00 1401.02-00
Section 1402	Definitions 201109027 201119032 • Net Earnings From Self-Employment 201101010 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022	1402.00-00 1402.01-00 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201024002 201027046 201032016 • Income Subject to Withholding v. Not Subject to Withholding 201117006 201117021 • Exemptions from Withholding • <i>Personal Services Exemption</i> 201027046	1441.00-00 1441.02-00 1441.03-00 1441.03-03
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 201011031 201028040 201032016 • Exceptions to Duty to Withhold 201032016 • <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016 • <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i> 201032016	1445.00-00 1445.02-00 1445.02-04 1445.02-11
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners 201112011	1446.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201120014	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201020006 201021017 201034017 201051016 201103026 201103035 201115014 201117017 201117023 201136025 • Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 • <i>Stock of Members</i> 201006003 201033018 201115014 • <i>Obligations of Members</i> 201014033 • <i>Anti-Avoidance</i> 201044003	1502.00-00 1502.13-00 1502.13-01 1502.13-02 1502.13-03

	• Consolidated Net Operating Loss Deduction 201003012 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003	1502.21-00
	• Earnings and Profits 201120015	1502.33-00
	• Life and Non-Life 201047019	1502.50-00
	• Filing Requirements 201002032 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004 201131016 201133008 201136025	1502.75-00
	• <i>When Group Remains in Existence</i> 201126006 201015004 201021017 201117017 201120015	1502.75-10
	• <i>Common Parent No Longer in Existence</i> 201120015	1502.75-11
	• Taxable Year of Members of Group 201013051 201049025	1502.76-00
	• Common Parent Agent for Subsidiaries 201022017 201022018 201025070 201112021	1502.77-00
	• Separate Return Years 201002002	1502.79-00
	• Consolidated Returns for Subsequent Years 201002002	1502.89-00
	• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201045017 201114013 201114014	1502.99-00
Section 1504	Definitions 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032 201017008 201025024 201103010	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201048024 201048024	1504.02-00
	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
Section 1563	Definitions and Special Rules 201112012 201112013	1563.00-00
Section 2001	Imposition and Rate of Tax 201015025 201039008 201039009	2001.00-00
Section 2032	Alternate Valuation 201001014 201016006 201033023 201103003 201109014 201122009	2032.00-00
	• Exercise of Election 201019002 201052007 201118013	2032.01-00
Section 2032A	Valuation of Farm Real Property 201015003	2032A.00-00

	• Recapture	2032A.05-00
	• <i>Disposition of Interest</i> 201129016 201129018 201129019 201129020	2032A.05-01
	• <i>Cessation of Qualified Use</i> 201129016 201129018 201129019 201129020	2032A.05-02
Section 2033	Property in Which Decedent Had an Interest 201015025 201039008	2033.00-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201015025 201039008 201039009 201109004	2035.00-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 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 201131014 201133007	2036.00-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201016033	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 201015025 201039008 201039009 201042004 201109004 201131014	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201015025 201039008 201039009 201042004 201109004 201133007	2038.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201134017 201136017	2041.00-00
	• General Power v. Not a General Power 201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2041.03-00
	• Special Powers 201013002	2041.04-00
	• 5 and 5 Power 201042004	2041.11-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201024008 201036013 201112001 201119004 201131011	2044.00-00
Section 2046	Disclaimers (See 2518.00-00) 201125009	2046.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201022001 201032002 201032010	2055.00-00
	• Transfers Not Exclusively for Charitable Purposes 201117005	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 201117005	2055.12-05
	• <i>Reformations of Nonqualifying Interests</i> 201115003 201125007	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 201126030 201022004 201023007 201036013 201046004 201112001 201131011	2056.00-00
	• Terminable Interests 201024035 201131011	2056.01-00
	• Qualified Terminable Interest Property 201020002 201116004 201117005 201118007 201119004	2056.07-00
	• Special Rule for Charitable Remainder Trusts 201117005	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
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201032022 201103004	2056A.00-00
Section 2103	Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens 201003013	2103.00-00
Section 2104	Property Within U.S.	2104.00-00
	• Revocable Transfers and Transfers Within 3 Years of Death 201020009	2104.02-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201024008 201118007 201119004	2207A.00-00
	• Recovery With Respect to Gift Tax 201119003	2207A.02-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201013017 201013018 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026024 201026025 201026026 201026027 201032021 201042004 201109004 201118014 201121002 201121002 201122007 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201133007 201134017 201138027	2501.00-00

	• 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 201131014 201136011 201136012 201136013 201136014 201136015 201136016	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201024008 201119004	
	• Transfer of Life Estate or Other Right Over Income	2511.10-00
	201119003	
	• Gift of Remainder	2511.11-00
	201004006	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201001007	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201124006 201129027	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201132017 201134017	
	• 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	
Section 2518	Disclaimers	2518.00-00
	201032002 201032010 201125009	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201125009	
	• Undivided Portion of an Interest	2518.03-00
	201125009	
Section 2519	Disposition of Certain Life Estates	2519.00-00
	201024008 201117005 201118007 201119003 201119004	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Transfer of Partial Interests</i>	2522.02-01
	201129033	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00

	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	201025021 201109012	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	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 201121002	
	201121002 201121007 201121007 201121008 201121008 201121009 201121009	
	201121011 201121011 201122007 201123014 201128011 201128012 201128013	
	201128014 201128015 201129013 201129014 201129015 201134017 201136017	
	201138027	
	• <i>Effective Dates</i>	2601.01-00
	201128018 201129021	
	• <i>Exceptions</i>	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201003015 201011002 201011008 201013030 201023050 201049008 201049016	
	201128018 201129021	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201136011 201136012 201136013 201136014 201136015 201136016	
	• <i>Transitional Rules</i>	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 201131014	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201002010 201027026 201027027	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	• <i>Taxable Termination Defined</i>	2612.01-00
	201116003 201116008 201118003	
Section 2631	GST Exemption	2631.00-00
	201135024	

Section 2632	Special Rules for Allocation of GST Exemption 201001003 201001004 201003003 201126008 201014032 201103016 201103023 201103024 201103039 201118006 201123007 201124003 201125016 201135024	2632.00-00
	• Time and Manner of Allocation 201010003 201115005	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201001003 201001004 201014032 201025036 201042005	2632.02-00
Section 2641	Applicable Rate 201124006	2641.00-00
Section 2642	Inclusion Ratio 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 201121003 201121003 201127009 201128016 201129027 201131012 201131013 201133005 201137001 201137001 201137009 201137009 201138028	2642.00-00
Section 2651	Generation Assignment • Persons with a Deceased Parent 201116003 201116008 201118003	2651.00-00 2651.05-00
Section 2652	Other Definitions • Transferor Defined 201013002 201109016 • <i>Special Election for QTIP</i> 201002008 201026019 201036013 201109016 201112001 201116004	2652.00-00 2652.01-00 2652.01-02
Section 2654	Special Rules 201116004 • Separate Shares 201116003 201116008 201118003	2654.00-00 2654.03-00
Section 2663	Regulations 201032021	2663.00-00
Section 2702	Special Valuation Rules for Transfers in Trust 201118007 201119004 201131006 • Exceptions • <i>Personal Residence in Trust</i> 201006012 201014044 201019006 201019007 201019012 201024012 201039001 201118014 201129017	2702.00-00 2702.02-00 2702.02-02
Section 3101	Rate and Measure of Employee Tax 201132018 • Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3101.00-00 3101.02-00
Section 3102	Deduction of Tax From Wages; Liability for and Payment of Tax 201134015	3102.00-00
Section 3111	Liability and Payment of Employer Tax 201132018 • Relief from Taxes in Cases Covered by Certain International Agreements 201014051	3111.00-00 3111.01-00

Section 3121	Definitions	3121.00-00
	201020011 201020016 201039029 201105039 201106009 201106010	
	• Wages	3121.01-00
	201014051 201016043 201020018 201024048 201027046 201117026	
	• <i>Back Pay</i>	3121.01-01
	201028036	
	• <i>Payment for Expenses</i>	3121.01-06
	201132018	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201020018	
	• Employment	3121.02-00
	201014051 201138006	
	• <i>Federal Civilian Employees</i>	3121.02-04
	201134015	
	• <i>Nonresident Aliens</i>	3121.02-11
	201013050 201014067	
	• Included-Excluded Rule (50% Rule)	3121.03-00
	201014051	
	• Employees	3121.04-00
	201028035 201043034 201044007	
	• <i>Common Law Tests</i>	3121.04-01
	201012040 201027051 201035019 201035020 201109025 201113031	
	• <i>Attorneys</i>	3121.04-03
	201106015	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	201033033	
	• Concurrent Employment	3121.14-00
	201003010	
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i>	3121.16-02
	201025053 201025055 201025056	
Section 3122	Federal Service	3122.00-00
	201042031 201125015 201134015	
Section 3231	Definitions	3231.00-00
	• Compensation v. Not Compensation	3231.04-00
	201035015	
Section 3306	Definitions	3306.00-00
	• Wages	3306.02-00
	201014051 201016043 201040012	
	• Employment	3306.03-00
	201014051 201016076	
	• Included and Excluded Services	3306.04-00
	201014051	
Section 3401	Definitions	3401.00-00
	201132018	

	• Renumeration Not Subject to Withholding 201001013 201016043	3401.02-00
Section 3402	Income Tax Collected at Source	3402.00-00
	• Withholding on Payments of Indian Casino Profits 201024050	3402.20-00
Section 3404	Return and Payment by Governmental Employer 201020010	3404.00-00
Section 3406	Backup Withholding 201037027 201049027	3406.00-00
Section 3509	Determination of Employer's Liability for Certain Employment Taxes 201020014	3509.00-00
Section 4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways 201007064	4042.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201022012 201104004 201119028 201121019 201121019	4051.00-00
Section 4071	Tire Tax (Taxable v. Not Taxable) 201011021	4071.00-00
	• Tires on Imported Articles 201011021	4071.05-00
Section 4081	Gasoline and Diesel Fuels	4081.00-00
	• Tax on Removal, Entry, or Sale 201119027	4081.01-00
Section 4082	Definitions(Amended, Pub. L. 103-66, Sec. 13242(a))(Before 1994) 201039022	4082.00-00
Section 4101	Registration and Bond for Petroleum Products 201016012	4101.00-00
Section 4103	Certain Additional Persons Liable for Tax Where Willful Failure to Pay 201036014	4103.00-00
Section 4161	Sporting Goods Taxes	4161.00-00
	• Bows and Arrows 201102003 201102003	4161.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201046010	4251.00-00
Section 4254	Computation of Communications Tax 201123028	4254.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201010010 201036014 201108024	4261.00-00
	• Amounts Paid 201002004	4261.01-00
Section 4271	Transportation of Property By Air	4271.00-00
	• By Whom Paid 201123027	4271.03-00
Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax	4291.00-00
	• Refusal to Pay Collected Taxes 201036014	4291.01-00

Section 4611	Imposition and Rate of Tax on Petroleum 201120019	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201013065 201013066 201032044 201130006	4940.00-00
	• Alternative Excise Tax on Non-Exempt Private Foundations 201007064 201007065	4940.01-00
	• Computation of Net Investment Income 201133013	4940.02-00
	• Exempt Operating Foundations 201001025	4940.03-00
Section 4941	Excise Taxes on Acts of Self-Dealing 201007064 201007065 201011034 201012050 201020025 201029039 201030015 201032044 201113040 201130006 201130008	4941.00-00
	• Definition of Self-Dealing 201048031 201013065 201013066 201016084 201031036 201039047 201042012 201048031 201129048 201130008 201133004 201133013	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 201007065 201130006	4942.00-00
	• Definitions of Principal Terms 201013065 201013066	4942.03-00
	• <i>Qualifying Distribution</i> 201021045 201029040 201032044 201039047 201133013 201134023	4942.03-05
	• <i>Set-Asides</i> 201001022 201005054 201005055 201015033 201031037 201047025 201105051 201105052 201122030 201128033 201130007 201131032 201131033 201134024	4942.03-07
	• Other Definitions 201039047	4942.04-00
Section 4943	Excise Taxes on Excess Business Holdings 201127011	4943.00-00
	• 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
	• <i>Business Enterprise</i> 201127011 201134023	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments 201013066 201020025	4944.00-00
	• Exception for Program-Related Investments 201134023	4944.03-00
Section 4945	Excise Taxes on Taxable Expenditures 201007064 201007065 201013065 201013066 201020025 201032042 201032043 201130006	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00

	<ul style="list-style-type: none"> • <i>Grants to Individuals</i> 4945.04-04 201001020 201001021 201002045 201002046 201003021 201003025 201126031 201126032 201126033 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 201119037 201120033 201120034 201121030 201121030 201121031 201121031 201122029 201125046 201127012 201128026 201132024 201132025 201132026 201135033 201136026 201136028 201138049 • <i>Grants to Organizations</i> 4945.04-05 201133013 • <i>Expenditure Responsibility</i> 4945.04-06 201013065 	
Section 4946	Definitions and Special Rules 4946.00-00	
	201007064	
	<ul style="list-style-type: none"> • Disqualified Person 4946.01-00 201016084 201031036 201130008 	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations 4947.00-00	
	<ul style="list-style-type: none"> • Split-Interest Trusts 4947.02-00 201011034 201016084 201040021 	
Section 4958	Excess Benefit Transaction 4958.00-00	
	201133012 201133013	
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases 4962.00-00	
	201129049 201129050	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards 4971.00-00	
	<ul style="list-style-type: none"> • Additional Tax 4971.02-00 201002047 201046019 	
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984) 4972.00-00	
	<ul style="list-style-type: none"> • Tax on Nondeductible Contributions to Qualified Employer Plans 4972.04-00 • <i>Computation of Nondeductible Contributions</i> 4972.04-03 201007077 	
Section 4975	Tax on Prohibited Transactions 4975.00-00	
	201017056	
	<ul style="list-style-type: none"> • Prohibited Transaction 4975.03-00 201014064 201030028 201105035 • <i>Loan/Lease</i> 4975.03-02 201108034 • Statutory Exemptions 4975.04-00 201048035 201048035 • Definitions 4975.05-00 • <i>Disqualified Person</i> 4975.05-02 201017046 	
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 4976.00-00	
	201121028 201121028	

Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201019018 201108016 201114019	4982.00-00
Section 6011	General Requirement of Return, Statement, or List 201045022	6011.00-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 201048037 201048040 201010020 201014045 201042037 201048037 201048040 201118021 201119008 201129038	6012.00-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201021026 201040003 201119008	6012.05-01
Section 6013	Joint Returns of Income Tax by Husband and Wife 201044011	6013.00-00
	• Joint Return v Separate Returns 201044011 201049030	6013.02-00
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 201011017 201016080	6015.00-00
Section 6018	Estate Tax Returns 201022016	6018.00-00
Section 6020	Returns Prepared for or Executed by Secretary 201044008	6020.00-00
	• Return Prepared by IRS Personnel 201005046 201014055	6020.02-00
Section 6031	Return of Partnership Income 201101021	6031.00-00
	• Information Required to be Provided to Partners	6031.04-00
	• <i>Partner's Agent</i> 201016079	6031.04-01
Section 6039	Information Required in Connection With Certain Options 201032021	6039.00-00
Section 6041	Information at Source 201017029 201035004 201101019 201106009 201106010 201112008 201117014 201132018	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 201046013 201127007	6041.03-00
	• Payments By United States Or A State 201004005	6041.08-00
Section 6045	Returns of Brokers 201114025	6045.00-00
	• Real Estate Transactions	6045.03-00
	• <i>Exceptions Relating to Real Estate Transactions</i> 201122020	6045.03-05
Section 6049	Returns Regarding Payments of Interest 201024002	6049.00-00
Section 6050J	Returns Relating to Foreclosures and Abandonments of Security 201122020	6050J.00-00

Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201112008 201122020	6050P.00-00
Section 6061	Signing of Returns and Other Documents 201017057	6061.00-00
	• Electronic Signature 201137011	6061.07-00
Section 6062	Signing of Corporation Returns 201012038 201049037 201049039 201104042	6062.00-00
Section 6063	Signing of Partnership Returns 201020019 201111010	6063.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 201007058 201040014 201048044 201104044 201111007 201112018 201125029	6103.00-00
	• General Rule 201120002	6103.01-00
	• 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
Section 6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts (Permitted v. Not Permitted) 201123046 201125037	6104.00-00
Section 6109	Identifying Numbers	6109.00-00
	• ITIN; IRS Individual Taxpayer Identification Number 201005001	6109.06-00
Section 6110	Public Inspection of Written Determinations 201106012	6110.00-00
	• Inspection of Written Determinations and Background File Documents 201013042	6110.01-00
Section 6111	Registration of Tax Shelters 201021019 201021021	6111.00-00
Section 6151	Time and Place for Paying Tax Shown on Returns 201103047 201105034	6151.00-00
Section 6161	Extension of Time for Paying Tax 201052010	6161.00-00
Section 6166	Extension of Time to Pay Estate Tax 201015003	6166.00-00
Section 6201	Assessment Authority 201049033	6201.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 201005034 201005048	6205.00-00
Section 6212	Notice of Deficiency 201012044 201113033	6212.00-00
	• Mailing	6212.01-00

	• <i>Joint Liability</i> 201011014	6212.01-01
	• Name and Address 201122019	6212.02-00
	• <i>Last Known Address</i> 201050030	6212.02-04
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 201052016	6213.00-00
	• Exceptions to Restrictions	6213.07-00
	• <i>Mathematical or Clerical Errors</i> 201105032	6213.07-01
Section 6214	Determination by Tax Court	6214.00-00
	• Jurisdiction--General 201121015 201121015	6214.01-00
Section 6221	Tax Treatment Determined At Partnership Level 201004028 201004035 201004037 201011022 201014053 201014054 201014061 201016066 201032039 201101017 201107015 201121016 201121016 201123033	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201003020 201048042 201005047 201014058 201014060 201048042 201125031	6222.00-00
	• Notification 201016070	6222.01-00
	• Effect of Failure to Notify 201005040 201011020 201020015 201020017	6222.03-00
Section 6223	Notice to Partners of Proceedings 201011015 201011029 201012041 201024064 201025061 201026034 201028041 201032040 201034023 201107021 201109023 201113028 201113030 201119030 201120024 201125025 201129039	6223.00-00
	• Information for Secretary's Notices 201025054 201125027	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
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201114029	6224.00-00
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201005033 201005038 201016057 201017053 201021023 201025060 201028033 201030033 201035017 201101011 201101013 201114028 201116020 201125038 201129036	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
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Completed 201102057 201102064	6225.00-00
Section 6226	Judicial Review of Final Partnership Administrative Adjustments	6226.00-00
	• Petition by Other Partner 201011023	6226.02-00
	• Partners Treated as Parties 201016071 201030030	6226.03-00
Section 6227	Administrative Adjustments Requests 201048043 201102060 201102061 201012058 201016067 201016077 201035021 201042029 201048043 201049032 201102060 201102061 201116023	6227.00-00
	• Request for Tax Matters Partner 201042028	6227.02-00
	• Other Requests 201035021 201101022 201101023 201116026 201125039	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Request on Behalf of Partnership 201008046 201008046	6228.01-00
	• Period for Filing Petition 201008041 201008041 201016059	6228.02-00
	• Other Requests 201011016	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201004034 201005031 201008042 201008042 201012043 201013047 201027048 201033034 201052006 201108030	6229.00-00
	• 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
Section 6230	Additional Administration Provisions 201013049 201025057 201030030 201114026	6230.00-00
	• 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
Section 6231	Definitions and Special Rules 201004030 201011026 201024062 201025075 201052013	6231.00-00
	• 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 201125032 201138047	6231.03-00
	• Affected Item 201008040 201008040 201011011 201011012 201012049 201017045 201017050 201020013 201033037 201034021 201042036 201109020 201109021 201138035 201138040	6231.05-00
	• Tax Matters Partner 201011028 201012042 201013040 201014065 201025076 201044012 201049036 201101015 201103049 201106011 201107016 201108035 201109019 201109026 201113027 201116022 201120025 201121018 201121018 201122021 201138036	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
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201024060 201025064	6233.00-00
	• Similar Rules in Certain Cases 201101020	6233.02-00
Section 6302	Mode or Time of Collection 201049041 201105034	6302.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201008039 201008039 201034019 201102057 201107014 201116019	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201012057 201024039 201101016	6321.01-00
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201025050	6323.00-00
	• Filing Notice of Lien 201138037	6323.01-00
	• State Laws 201002039	6323.07-00
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00

	• Estate Tax Liens 201129037	6324.01-00
Section 6325	Release of Lien or Discharge of Property 201102058 201004027 201012036 201039027 201102058 201103045	6325.00-00
	• Value of Interest of U.S. 201048036 201048036	6325.27-00
Section 6331	Levy and Distrain 201004029 201021025 201022015 201028034 201030031 201102057 201107014 201107019 201115022 201116019	6331.00-00
	• Administrative Policy 201017044	6331.03-00
	• Interest of Taxpayer 201117030	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
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201020012	6332.00-00
Section 6334	Property Exempt From Levy 201017044	6334.00-00
Section 6335	Sale of Seized Property	6335.00-00
	• Notice 201016055 201016060 201036018	6335.10-00
Section 6343	Authority to Release Levy 201107019 201117031	6343.00-00
Section 6401	Amounts Treated as Overpayments 201052003	6401.00-00
	• Assessment or Collection After Limitation Period 201052003 201138041	6401.01-00
Section 6402	Authority to Make Credits or Refunds 201005041 201012033 201016056 201021022 201022020 201103055 201106013 201108033 201115018 201116017 201116024 201116025 201116027 201125035 201125036	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201108036	6402.01-00
	• Refund Subject to Off-Set 201112016 201125033	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 201124021	6402.04-00

	• <i>Timing</i> 201016068 201019020 201124021	6402.04-01
Section 6404	Abatements 201028034 201116021 201118017 201118018 201134018 201134018 201138045	6404.00-00
Section 6405	Reports of Refunds and Credits 201017052 201022019 201040017	6405.00-00
Section 6411	Tentative Carryback and Refund Adjustments 201025068	6411.00-00
Section 6416	Certain Taxes on Sales and Services 201119029	6416.00-00
Section 6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes 201127001	6421.00-00
Section 6427	Fuels Not Used for Taxable Purposes	6427.00-00
	• Nontaxable Uses 201044004 201047020	6427.01-00
	• Income Tax Credit in Lieu of Payment 201127006	6427.13-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201007054 201018014 201024052 201025068 201030030 201042033 201042035 201052003 201052011 201104041 201104042 201105040 201117032 201117033	6501.00-00
	• 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 201118020 201134018	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
Section 6502	Collection After Assessment (Timely v. Not Timely)	6502.00-00

	• Waivers 201004029	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201011025	6503.00-00
	• Pending Appeal to Tax Court 201026036	6503.01-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201048030 201024051 201036022 201048030 201049034 201049035 201107013 201109018 201124020 201136021 201138042	6511.00-00
	• 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
Section 6513	Time Return Deemed Filed and Tax Considered Paid 201012059	6513.00-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201110011	6514.00-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201048030 201026033 201027047 201027055 201044006 201048030 201052009 201110011	6532.00-00
	• Suits by Taxpayer	6532.02-00
	• <i>Reconsideration by Secretary</i> 201119033	6532.02-06
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201016065 201103048	6601.00-00
	• Request for Interest Netting 201108033 201113001	6601.10-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 201123029	6611.00-00
	• Interest on Refunds 201123029	6611.04-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201024040	6621.00-00
	• Overpayment and Underpayment Rates 201024040	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 201120026	6621.04-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201015003 201018005 201018006 201034024 201103047 201116018	6651.00-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201005053	6652.00-00
Section 6654	Failure By Individual to Pay Estimated Income Tax	6654.00-00

	• Failure to Pay Estimated Tax	6654.01-00
	• <i>Order of Crediting Payments</i> 201035023	6654.01-03
Section 6662	Accuracy-related penalty 201005037 201016078 201114027	6662.00-00
Section 6663	Fraud Penalty 201048033 201048033	6663.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201005037 201138034	6664.01-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201018005 201018006	6665.02-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201017047 201017054 201036014 201114030	6672.00-00
Section 6675	Excessive Claims With Respect to the Use of Certain Fuels or Lubricating 201043036	6675.00-00
Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201018002	6676.00-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201016078 201042024	6694.00-00
Section 6695	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons 201123034	6695.00-00
Section 6696	Rules Applicable With Respect to Sections 6694 and 6695	6696.00-00
	• Periods of Limitation 201123034	6696.02-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201022021	6701.00-00
	• Penalty Amount 201036015	6701.02-00
Section 6702	Frivolous Income Tax Return 201129040	6702.00-00
	• What Constitutes 201103040	6702.01-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201021019 201021021	6707.00-00
	• Failure to Register Tax Shelter	6707.01-00
	• <i>Penalty</i> 201043038 201047022	6707.01-01
Section 6708	Failure to Maintain Lists of Investors In Potentially Abusive Tax Shelters 201138043	6708.00-00
Section 6901	Transferred Assets (See 9113.00-00)	6901.00-00
	• Period of Limitations	6901.03-00

	• <i>Extension by Agreement</i> 201123032 201136020	6901.03-01
Section 7121	Closing Agreements	7121.00-00
	• <i>Validity</i> 201125022	7121.06-00
Section 7122	Compromises	7122.00-00
	201016069 201024054 201052014 201052015 201112014	
Section 7213A	Unauthorized Inspection of Returns or Return Information	7213A.00-00
	201001019	
Section 7216	Disclosure or Use of Information by Preparers of Returns	7216.00-00
	• <i>Permitted Disclosures Without Taxpayer Consent</i> 201105036	7216.20-00
Section 7405	Action for Recovery of Erroneous Refunds	7405.00-00
	201125028	
Section 7425	Discharge of Liens	7425.00-00
	201011037	
	• <i>Judicial Proceedings</i> 201003016	7425.01-00
	• <i>Special Rules</i>	7425.04-00
	• <i>Notice of Sale</i> 201043027	7425.04-01
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc.	7428.00-00
	201038020 201039042 201039043 201039049 201129054	
Section 7430	Awarding of Court Costs and Certain Fees	7430.00-00
	201024046	
Section 7436	Proceedings for Determination of Employment Status	7436.00-00
	• <i>Tax Court Jurisdiction</i> 201049027	7436.01-00
Section 7474	Fee for Transcript of Record	7474.00-00
	201119038 201119039	
Section 7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	7476.00-00
	• <i>Creation of Remedy</i>	7476.01-00
	• <i>Determination by Secretary</i> 201052008	7476.01-03
Section 7502	Timely Mailing Treated as Timely Filing	7502.00-00
	• <i>Postmark Date Governs</i> 201052003	7502.01-00
Section 7506	Administration of Real Estate Acquired by U.S.	7506.00-00
	201107022	
Section 7508A	Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters	7508A.00-00
	201004025 201012059 201018003 201018004 201122017	
Section 7520	Valuation Tables	7520.00-00
	201016084	

Section 7602	Examination of Books and Witnesses 201012047 201012056 201125041	7602.00-00
	• Defense to Compliance - Other 201124019	7602.03-00
	• <i>Reexamination</i> 201125026	7602.03-05
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201104035	7602.07-02
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer 201124022	7605.01-00
Section 7606	Entry of Premises for Examination of Taxable Objects 201113029	7606.00-00
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified	7609.02-00
	• <i>Exceptions to Notice</i> 201107024	7609.02-01
	• Suspension of Statute of Limitations 201111001 201120001	7609.04-00
Section 7610	Fees and Costs for Witnesses 201114031	7610.00-00

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	• Associations v. Corporations	7701.01-00
	• <i>Oil Leases</i> 201104042	7701.01-02
	• Partnerships v. Associations 201016011 201017035 201032036 201032037 201037008 201119012 201123002	7701.02-00
	• Association v. Trust 201050011 201113012 201117002 201119008	7701.03-00
	• <i>Liquidating Trusts</i> 201113012	7701.03-06
	• <i>Ordinary Trusts</i> 201024053 201040003	7701.03-08
Section 7702	Life Insurance Contract Defined 201045019 201046008	7702.00-00
	• 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
Section 7702A	Modified Endowment Contracts	7702A.00-00
	• Computational Rule	7702A.03-00
	• <i>Treatment of Material Changes</i> 201137008 201137008	7702A.03-03
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	• Definition 201105001 201105026 201105027	7702B.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201005018 201016026 201132012	7704.00-00
	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005	7704.03-00
Section 7805	Rules and Regulations	7805.00-00
	• 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 201117028	7805.03-00
Section 7872	Treatment of Loans with Below Market Interest Rates 201126011 201042007 201042008	7872.00-00

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) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026	9100.06-00
• 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 201120016	9100.09-00
• Section 446 201128002	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 201130001 201136006	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• 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 201119020 201122011 201122015 201129024 201129030 201135021	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008	9100.20-00
• Other 201002005 201002030 201003008 201126013 201126018 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 201117019 201117022 201117023 201118002 201118010 201119010 201120018 201121014 201121014 201123024 201123026 201125014 201127002 201127003 201128001 201130004 201131009 201131017 201131020 201132001 201132002 201132003 201132007 201132014 201134001 201135003 201138004 201138007 201138011 201138012	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 9100.26-00
201011001 201132005
- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
201006022
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
201006022 201014046 201017001 201045015 201113016 201114013 201114014
201119023 201123017 201123018 201123019 201123020

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• Not Able to Identify Under Present List

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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