

Publication 1078
Issue: 07/06/2012

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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

Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

408A 0000

201204027

Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00
Section 40	Alcohol Used as Fuel 201203015	40.00-00
Section 42	Low-Income Housing Credit 201206002 201206002 201218006 201223005	42.00-00
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201224001 201223002 201226002 201226003	45.00-00
Section 48	Energy Credit; Reforestation Credit 201208035	48.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021	56.00-00
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012	61.00-00
	• Damages, Court Awards, Settlements 201203013 201208030	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 71	Alimony--Separate Maintenance Payments 201206005 201206005	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032	72.00-00
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017	101.00-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010	103.00-00
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012	104.00-00
	• Workmen's Compensation 201211003	104.02-00
Section 108	Income From Discharge of Indebtedness 201218011	108.00-00
	• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007	108.01-00
	• Reduction of Tax Attributes	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007	108.02-01
Section 115	Income of States, Municipalities, etc. 201202012 201210014 201219006 201219012 201225007	115.00-00

	• Essential Governmental Function 201219006 201225007	115.03-00
Section 118	Contributions to the Capital of a Corporation 201221002	118.00-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004	121.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 201219021	132.04-01
Section 141	Private Activity Bond; Qualified Bond 201213010 201216009	141.00-00
Section 152	Dependent Defined 201212016	152.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 201213023	162.00-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201224018 201219009 201219010 201219011	162.04-03
	• Stock Reacquisition Expenses 201204010	162.34-00
Section 163	Interest 201207009 201224027 201224028	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
Section 164	Taxes 201202004	164.00-00
Section 165	Deductions For Losses	165.00-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022	165.04-00
Section 167	Depreciation 201221002	167.00-00

	• Basis 201214007	167.07-00
	• Date Property Placed in Service 201205005	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014	167.22-01
Section 168	Modified Accelerated Cost Recovery System 201202017	168.00-00
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029	168.20-00
	• Property Used Predominantly Outside the United States 201216008	168.25-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Qualified Conservation Contribution 201212009 201212010	170.14-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 201226021	172.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00
Section 215	Alimony, etc., Payments 201206005 201206005	215.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	• Permanent Improvements 201213023	263.03-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013	263.16-00
	• Interest and Carrying Costs - Straddles 201212014	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Oil and Gas Activities 201211011	263A.13-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00

	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)	274.00-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 301	Distributions of Property 201207002	301.00-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002	302.00-00
	• Disproportionate Redemption of stock 201202010 201202020	302.02-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	• Disproportionate Distributions 201213011	305.04-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020	331.00-00
Section 332	Complete Liquidation of Subsidiaries	332.00-00
	• Nonrecognition of Gain or Loss 201213018	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012	338.00-00
	• Express Election 201214018	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201206010	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006	351.00-00
	• Control v. No Control by Transferor 201224006	351.01-00
	• Series of Transactions 201212001	351.02-00

Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	201202007 201208017 201213001 201213005 201216027	
	• Spin-Off	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027	
	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005	
	• Active Business	355.03-00
	201219003	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021	
	• Stock for Property (Type "C")	368.03-00
	201224006	
	• Assets for Control of Transferee (Type "D")	368.04-00
	201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003	
	• Change in Identity, etc. (Type "F")	368.06-00
	201201004 201201012 201208019	
	• Continuity of Interest Rule	368.08-00
	201214013 201224006	
	• <i>Related party Acquisitions</i>	368.08-03
	201214013	
	• <i>Historic Business Assets</i>	368.08-07
	201224006	
	• <i>Transfers to Controlled Corporations</i>	368.08-08
	201214013 201224006	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	201208036	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	201208002 201215007	
	• Definitions and Special Rules	382.11-00
	201215007	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022	
	• Required Distributions	401.06-00
	201202042 201208039	
	• <i>In General</i>	401.06-01
	201203033 201210047	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045	

	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037	402.00-00
	• Rollover Contributions 201211031 201215015 201224043	402.08-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	• Rollover Amounts 201212023 201224043	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206022 201206024 201206024 201208043 201218024 201221034	404.00-00
Section 408	Individual Retirement Accounts 201208039	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Rollover Contributions 201203034 201204024 201205021 201206023 201206023 201206025 201206025 201206026 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201224047 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011	408.03-00
Section 408A	Roth IRA 201219035 201219036 201219037	408A.00-00
Section 412	Minimum Funding Standards 201205020 201208042 201221038 201221039	412.00-00
	• Minimum Funding Waiver 201204022 201204023 201204026 201206021 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038	412.06-00
Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 201215018 201224042	414.08-00
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	• Aggregation Rules 201225019	419.13-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Change of Methods (Permissible v. Not Permissible) 201202021	446.04-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013	451.00-00
Section 453	Installment Method (Available v. Not Available)	453.00-00

	• Gross Profit Ration Calculation 201203017	453.16-00
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations	457.00-00
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015	461.06-01
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 201203001 201203016	468A.01-00
	• Ruling Amount 201221011	468A.04-00
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	201208036	
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 201221012	469.03-03
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 201208033	472.01-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201204019 201210044 201216040 201217018 201217019 201224033 201224036 201218041 201219024 201219025 201221023	
	• Religious, Charitable, etc., Institutions and Community Chest 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201224033 201224036 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201225014 201225015 201225016 201225017 201226029	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032	501.03-01
	• <i>Trusts</i> 201219029	501.03-03

• <i>Corporations</i> 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201224033 201224036 201218041 201219025 201219028 201227006	501.03-05
• <i>Civil Rights Groups</i> 201217021	501.03-07
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024	501.03-13
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011	501.03-15
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020	501.03-19
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034	501.03-33
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201224031 201224034 201219030 201219031 201221025 201221026 201221027 201221028 201221029	501.04-00
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029	501.04-03
• <i>Homeowners Association</i> 201204017 201224032 201224035	501.04-07
• <i>Labor Organizations</i> 201217022	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032	501.06-01
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• <i>Social Clubs</i> 201204018 201213033 201219032 201225018	501.07-00
• <i>Profit v. Not for Profit</i> 201204018	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018	501.07-03
• <i>Business with Nonmembers</i> 201204018 201219032	501.07-05

	• <i>Payment of Benefits to Members</i> 201219032	501.07-06
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201224037 201221030	501.09-00
	• <i>Geographic Locale</i> 201221030	501.09-02
	• <i>Membership</i> 201224037 201221030	501.09-04
	• Organization of Past or Present Armed Forces Members 201218020	501.19-00
	• Cooperative Hospital Service Organizations 201218016	501.27-00
	• Control of Corporation 201224031 201224034	501.30-00
	• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006	501.32-00
	• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021	501.32-01
	• Private v. Public Interest Served 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201224031 201224034 201218021 201219028 201219029 201221023 201223020 201227006	501.33-00
	• <i>Trustees Serve Private Interest</i> 201226029	501.33-01
	• "Exclusively" Test 201221023	501.35-00
	• Business Activities	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021	501.36-03
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	• Future Status of Organizations Denied Exemption 201209007 201209008	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
	• Denial of Exemption 201205011 201205013 201217019	504.50-00
Section 507	Termination of Private Foundation Status 201216045	507.00-00

Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201206018 201219024	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201208038 201209014 201218014 201218015 201223021	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201206018	512.01-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035	512.09-03
Section 513	Unrelated v. Not Unrelated Trade or Business 201219024 201219031	513.00-00
	• Sales and Service to Public 201205013 201221024	513.04-00
Section 514	Unrelated Debt-Financed Income	514.00-00
	• Definitions--Debt-Financed Property 201221024	514.06-00
	• Acquisition Indebtedness 201206018 201206018	514.07-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011	528.00-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements 201208025	542.02-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004	562.00-00
	• Preferential Dividends 201216031	562.03-00
Section 565	Consent Dividends 201202014	565.00-00
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
Section 597	Federal Financial Assistance Provided 201201010	597.00-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00

	• <i>Retailers Excluded</i> 201210003	613A.04-02
Section 642	Special Rules for Credits and Deductions 201216045	642.00-00
	• Charitable Deduction 201202019 201225004	642.03-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012	662.00-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	• Persons Treated as Grantors 201226019	671.02-00
Section 675	Administrative Powers	675.00-00
	• General Powers of Administration 201216034	675.04-00
Section 704	Partner's Distributive Share	704.00-00
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019	704.01-04
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006	754.00-00
	• Timeliness of Election 201201007 201201014	754.02-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013	831.00-00
	• Whether Company Qualifies as Insurance Company 201224018 201219009 201219010 201219011	831.03-00
Section 851	Definition of Regulated Investment Company	851.00-00
	• Gross Income Requirement 201206015 201206015	851.02-00
Section 856	Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004	856.00-00
	• Income Requirements 201225008 201225009	856.01-00
	• Other Requirements 201225008 201225009	856.03-00
	• Rents From Real Property 201206001 201225008 201225009	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002	856.07-00
Section 861	Income From Sources Within the U.S.	861.00-00

	• Interest 201205007	861.02-00
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001	861.09-06
Section 864	Definitions	864.00-00
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020	864.04-00
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations	887.00-00
	201212012	
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income 201201016	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Nonfunctional Currency Transactions</i> 201226011	954.02-07
	• Foreign Base Company Sales Income 201206003 201206003	954.03-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	• Pledges and Guarantees 201203010	956.05-00
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 201216006 201224025 201221003	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012	
	• Amount Realized 201221004	1001.02-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201218003	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• Like Kind Property 201216007	1031.02-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	201206005 201206005	
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	201203003 201208038 201209014	
Section 1223	Holding Period of Capital Assets	1223.00-00
	201204001 201204002 201204003 201204004 201204005 201216010	

Section 1234	Option to Buy or Sell	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017	1295.02-02
Section 1311	Correction of Error	1311.00-00
	201208027	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
	201224029	
Section 1361	Definitions	1361.00-00
	201203006 201216027	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005	1361.01-02
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005	1361.03-02
	• <i>Electing Small Business Trusts</i> 201201006 201224013	1361.03-03
	• Qualified Subchapter S Subsidiary 201208011 201208022 201211009 201216015 201216027 201225006	1361.05-00
Section 1362	Election by Small Business Corporation	1362.00-00
	201201006 201205002 201205006 201206009 201206009 201206011 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003	
	• Eligible v. Ineligible 201205002 201206009 201206009 201217009 201226017 201227003	1362.01-00
	• <i>Election After Termination</i> 201206009 201206009 201217009	1362.01-02
	• <i>Late Elections</i> 201201006 201202016 201203009 201203011 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201224004 201224026 201219008 201219014 201221007 201223008 201225001 201226001 201226016 201226017 201227003 201227004	1362.01-03
	• Termination of Election 201201006 201205002 201206009 201206009 201217009 201226013	1362.02-00

	• <i>Ceases to be Small Business Corporation</i>	1362.02-02	
	201206009 201206009 201217009		
	• <i>Passive Investment Income</i>	1362.02-03	
	201223007 201226013		
	• <i>Inadvertent Terminations</i>	1362.04-00	
	201201005 201201006 201201009 201202002 201202003 201203002 201203007		
	201203008 201203011 201203012 201205002 201205006 201206009 201206009		
	201208013 201208023 201209005 201211002 201211004 201211005 201211006		
	201211007 201214001 201216025 201216032 201217006 201217008 201217009		
	201217010 201224007 201224013 201224014 201221006 201221008 201221009		
	201221010 201223007 201225003 201225005 201226013 201227003		
Section 1368	Distributions	1368.00-00	
	201207002 201216027		
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00	
	201202014 201219003		
Section 1382	Taxable Income of Cooperatives	1382.00-00	
	201208008 201216011 201219001		
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00	
	201202001		
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)	1501.00-00	
	201213012		
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00	
	201201010 201213012 201213013 201214012 201214015 201217014		
	• <i>Intercompany Transactions</i>	1502.13-00	
	201208034		
	• <i>Stock of Members</i>	1502.13-01	
	201210018		
	• <i>Stock, Bonds, and Other Obligations of Members</i>	1502.14-00	R
	201208034		
	• <i>Consolidated Net Operating Loss Deduction</i>	1502.21-00	
	201206006 201206006 201208001 201208032 201214019 201224003 201223003		
	201223004 201226006 201226008 201226020		
	• <i>Investment Adjustment</i>	1502.32-00	
	201213013 201214012		
	• <i>Life and Non-Life</i>	1502.50-00	
	201210015 201213012		
	• <i>Filing Requirements</i>	1502.75-00	
	201202008 201202009 201214015 201217014 201225010		
	• <i>Intercompany Transactions</i>	1502.93-00	
	201208034		
	• <i>Stock Transactions</i>	1502.94-00	
	201208034		
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00	
	• <i>Apportionment</i>	1502.98-05	
	201207003		

	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018	1502.99-00
Section 1504	Definitions 201213012 201214020	1504.00-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020	1504.02-00
Section 2001	Imposition and Rate of Tax 201205001 201208005	2001.00-00
Section 2032	Alternate Valuation 201216013 201216037	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019	2032A.00-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012	2035.00-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 201210008 201218003	2036.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201218003 201223012	2038.00-00
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 201209003 201210008 201214022 201218003	2041.00-00
	• General Power v. Not a General Power 201207001 201208003 201208004	2041.03-00
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005 201206005	2043.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 201206005	2053.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045	2055.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012	2501.00-00
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002	2501.01-00
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) • Present v. Future Interests 201208026	2503.00-00 2503.03-00
Section 2511	Transfers in General (Gift v. Not a Gift) 201206005 201206005	2511.00-00
	• Gifts Indirectly Made 201208026	2511.04-00
Section 2512	Valuation of Gifts 201206005 201206005	2512.00-00

Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 201210008	2514.00-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 201206005 201206005	2516.00-00
Section 2518	Disclaimers 201208005	2518.00-00
Section 2601	Tax On Generation Skipping Transfers 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012	2601.00-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002	2601.03-01
	• Transitional Rules 201216010	2601.04-00
Section 2632	Special Rules for Allocation of GST Exemption 201210008	2632.00-00
Section 2642	Inclusion Ratio 201217011 201217012	2642.00-00
	• Inclusion Ratio Defined 201210008	2642.01-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined 201210008	2652.01-00
	• <i>Special Election for QTIP</i> 201217011	2652.01-02
Section 3101	Rate and Measure of Employee Tax 201202028	3101.00-00
Section 3121	Definitions 201214023	3121.00-00
	• Wages 201201003 201216038	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003	3121.01-11
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
Section 3401	Definitions	3401.00-00
	• Wages Subject to Withholding 201205008	3401.01-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026	4261.00-00
	• Amounts Paid 201226015	4261.01-00

Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 201216045 201221031 • Definition of Self-Dealing 201206019 201206019 201221031	4941.00-00 4941.04-00
Section 4942	Taxes on Failure to Distribute Income 201216045 • Definitions of Principal Terms • <i>Set-Asides</i> 201210040	4942.00-00 4942.03-00 4942.03-07
Section 4943	Excise Taxes on Excess Business Holdings 201216045	4943.00-00
Section 4944	Excise Tax on "Jeopardizing" Investments 201216045	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 201216045 • Definition of Taxable Expenditure • <i>Grants to Individuals</i> 201202030 201202031 201202032 201202033 201202034 201202035 201202036 201202037 201203026 201203027 201203028 201203029 201204014 201204015 201205016 201205017 201205018 201205019 201207010 201207011 201207012 201208037 201210038 201210039 201211027 201211028 201211029 201214032 201214033 201216041 201216042 201216043 201216044 201217023 201217024 201217027 201224038 201224039 201219033 201219034 201223022 201226030 201226031 201226032 201226033 201227005	4945.00-00 4945.04-00 4945.04-04
Section 4975	Tax on Prohibited Transactions 201212013	4975.00-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies • Election to Use Taxable Year 201202006	4982.00-00 4982.06-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00) • Automatic Data Processing Systems 201210028	6001.00-00 6001.03-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) • Individuals 201211015	6012.00-00 6012.01-00
Section 6013	Joint Returns of Income Tax by Husband and Wife • Signatures on Return • <i>Agent or Guardian</i> 201211015	6013.00-00 6013.01-00 6013.01-01

Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 201217025	6033.00-00
	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts 201207006	6034A.00-00
Section 6041	Information at Source 201201001 201219013 201221002	6041.00-00
Section 6048	Returns as to Certain Foreign Trusts 201208028	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018	6049.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001	6050P.00-00
Section 6061	Signing of Returns and Other Documents 201210031 201214027	6061.00-00
Section 6081	Extension of Time for Filing Returns 201202005	6081.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	• General Rule 201218013	6103.01-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024	6103.03-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036	6103.08-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00
Section 6166	Extension of Time to Pay Estate Tax 201226027	6166.00-00
Section 6201	Assessment Authority 201221014	6201.00-00
	• Administrative Procedures 201211018 201211022	6201.01-00
Section 6211	Definition of a Deficiency 201221021	6211.00-00
Section 6212	Notice of Deficiency	6212.00-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008	6221.00-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018	6223.00-00
	• Information for Secretary's Notices 201210030	6223.02-00
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements	6224.00-00

	• Partner May Waive Rights	6224.01-00
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035	6224.01-05
Section 6229	Period of Limitations for Making Assessments 201213028 201219016	6229.00-00
	• Extension by Agreement 201211012	6229.02-00
	• Suspension of Statutory Period 201221016	6229.04-00
Section 6230	Additional Administration Provisions 201215009	6230.00-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
Section 6231	Definitions and Special Rules 201211023	6231.00-00
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019	6231.01-01
	• Partnership Item 201210034 201211013 201221017	6231.03-00
	• Affected Item 201206017 201206017 201210036	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025	6231.13-00
	• Regulations with Respect to Certain Special Enforcement Areas 201211017	6231.14-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201216039	6321.00-00
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023	6323.00-00
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00
	• Estate Tax Liens 201210032 201214031	6324.01-00
Section 6325	Release of Lien or Discharge of Property 201202018	6325.00-00
	• Certificate of Discharge 201214028	6325.03-00
Section 6331	Levy and Distraint	6331.00-00
	• Levy Procedure 201214030	6331.18-00

Section 6333	Production of Books 201211016	6333.00-00
Section 6402	Authority to Make Credits or Refunds 201223019	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201214028	6402.01-00
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
Section 6404	Abatements 201215006	6404.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014	6501.00-00
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient)	6501.04-00
	• <i>Information Returns</i> 201206014 201206014	6501.04-03
	• <i>Amended Returns</i> 201206014 201206014	6501.04-11
	• Waiver of Limitation (Waived v. Not Waived) 201206016 201206016	6501.08-00
	• <i>Amended Returns as Waivers</i> 201206014 201206014	6501.08-05
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008	6511.00-00
	• Limitation of Amount 201210029	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• Special Rules	6511.03-00
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008	6511.03-03
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033	6511.09-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011	6621.00-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033	6651.00-00

Section 6662	Accuracy-related penalty 201207008 201213026	6662.00-00
Section 6664	Definitions and Special Rules • Reasonable Cause Exception 201202026	6664.00-00 6664.03-00
Section 6665	Applicable Rules • Procedure for Assessing Certain Additions to Tax 201226028	6665.00-00 6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028 • Requirement for Filing Return • <i>Application of Section 6048</i> 201208028 • Reasonable Cause Exception 201208028	6677.00-00 6677.01-00 6677.01-01 6677.03-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014	6701.00-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 • Method of Collection 201211018 • Liability 201212020	6901.00-00 6901.01-00 6901.02-00
Section 7425	Discharge of Liens • Special Rules • <i>Consent to Sale</i> 201202018	7425.00-00 7425.04-00 7425.04-02
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 • Evidence and its Submission 201224030	7453.00-00 7453.31-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7605	Time and Place of Examination • Restrictions on Examination of Taxpayer 201212017	7605.00-00 7605.01-00

Section 7701	Definitions	7701.00-00
	201201008 201202011 201202013 201205007 201206007 201206007 201206008 201206008 201206012 201206012 201206013 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201224008 201224009 201224020 201224021 201224022 201219007 201221005 201223009 201223010 201226012	
	• Associations v. Corporations 201208020	7701.01-00
	• Partnerships v. Associations 201221015	7701.02-00
	• Association v. Trust	7701.03-00
	• <i>Liquidating Trusts</i> 201208036	7701.03-06
	• <i>Investment Trusts</i> 201226019	7701.03-10
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	• Definition 201213016	7702B.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	201213004	
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002	7704.03-00
Section 7805	Rules and Regulations	7805.00-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051	7805.04-01
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	201201010 201201011 201201015 201202005 201202015 201202017 201204027 201206007 201206007 201206008 201206008 201206012 201206012 201208011 201208012 201208022 201209004 201210006 201210021 201212002 201212003 201212004 201212005 201212006 201212007 201213008 201213017 201213024 201214002 201214004 201214006 201216012 201216013 201216014 201216015 201216024 201216037 201217003 201217004 201217011 201217012 201217015 201224002 201224019 201224027 201224028 201218005 201218007 201218037 201219002 201219004 201219005 201219035 201219036 201219037 201221012 201223005 201223009 201223010 201225006 201226017 201226038 201227008	
	• Section 42; Low-Income Housing Credit 201206002 201206002 201218006	9100.01-00
	• Section 59(e) 201210011	9100.02-00
	• Section 168; MACRS 201205003 201210011	9100.04-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206005 201206010 201206010 201214018	9100.06-00

	• Section 442; Accounting Periods 201224024	9100.09-00
	• Section 446 201224016 201224017	9100.10-00
	• <i>Accounting Methods</i> 201224005 201224016 201224017 201221001 201226005 201226007 201226009	9100.10-01
	• Section 472; LIFO Election 201208033	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006	9100.15-00
	• Other 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020	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 201202019	9100.26-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 201201008 201202013 201206013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201224008 201224009 201224010 201224020 201224021 201224022 201219007 201221005 201223009 201223010 201225001 201226012 201226014 201226017	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201224015 201219002 201219004 201226010	9114.03-06
	• <i>Italy</i> 201212008	9114.03-20
Section 9999	Miscellaneous Issues 201213025	9999.00-00
	• Not Able to Identify Under Present List 201201001 201202022 201202029 201202041 201203005 201203014 201203015 201204012 201205009 201205009 201205023 201205024 201206001 201206020 201206020 201208029 201208029 201208044 201209004 201210004 201210005 201210007 201210027 201211014 201211021 201212015 201212018 201214003 201214005 201214016 201214025 201214029 201216011 201216046 201216048 201224040 201224041 201224044 201224045 201218010 201218028 201218029 201218030 201218031 201218032 201218033 201218034 201218035 201218038 201219001 201219003 201219015 201221002 201221020 201221040 201221041 201221042 201221043 201221044 201221045 201221046 201221047 201221048 201221049 201221050 201221051 201221052 201221053 201221054 201221055 201221056 201221057 201221058 201223011 201223017 201223018 201225012 201226022 201226023 201226024 201226025 201226025 201226025 201226039 201227007	9999.98-00

