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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

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
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013	42.14-01
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201224001 201223002 201226002 201226003 201235002 201236007 201236008 201237007 201237008	45.00-00
Section 47	Rehabilitation Credit 201228019 201234020	47.00-00
	• General Rule; Percentages 201228015 201228016	47.01-00
Section 48	Energy Credit; Reforestation Credit 201208035	48.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021	56.00-00
Section 57	Items of Tax Preference	57.00-00
	• Intangible Drilling Costs 201235010	57.03-00
Section 59	Other Definitions and Special Rules	59.00-00
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001	61.00-00
	• Discharge of Indebtedness 201228023	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024	61.30-03
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
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i> 201235029	72.20-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006	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 201228023	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 201230017 201230019 201237005	115.00-00
	• Essential Governmental Function 201219006 201225007 201237005	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 201228029	141.00-00
	• Management Contracts 201228029	141.07-00
Section 142	Exempt Facility Bond 201232006	142.00-00
	• Qualified Residential Rental Project 201232006	142.04-00

	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
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
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• 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
	• Real Property Taxes 201232018	164.01-00
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
	• Redeterminations, Changes in Use 201228036	168.32-00
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
	• Donees of Charitable Contributions in General 201228026	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• 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
	• Carryback and Carryover 201228013 201233006	172.01-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible)	174.00-00
	• Election to Amortize 201236013	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets	179.00-00
	• Section 179 Property 201234024	179.01-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011	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

	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• 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
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035	267.02-03
	• 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 201236025	302.02-00
	• Complete Termination of Interest 201228012	302.03-00
Section 304	Redemption Through Use of Related Corporations	304.00-00
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
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
	• Year Liquidation Occurs 201228023	331.04-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014	332.00-00

	• Nonrecognition of Gain or Loss 201213018 201228030 201236014	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017	336.00-00
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 201228011	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 201228030 201232030 201232033	351.00-00
	• Control v. No Control by Transferor 201224006	351.01-00
	• Series of Transactions 201212001	351.02-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014	355.00-00
	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014	355.01-00
	• <i>Split-Off</i> 201208017 201213001 201213002 201213005 201230007 201232033 201234009	355.01-01
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003	355.03-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008	357.02-02

Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033	361.00-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
Section 368	Definitions Relating to Corporate Reorganizations 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014	368.00-00
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033	368.01-00
	• Stock for Property (Type "C") 201224006 201228030	368.03-00
	• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014	368.04-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014	368.06-00
	• Continuity of Interest Rule 201214013 201224006	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009	368.08-08
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting 201237012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004	382.00-00
	• Definitions and Special Rules 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• Operating Rules	382.12-00
	• <i>Controlled Groups</i> 201232016 201232017	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008	385.01-00
	• New Financial Products 201209006 201226026	385.03-00

Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036	
	• Impossibility of Diversion	401.03-00
	201228055	
	• Required Distributions	401.06-00
	201202042 201208039	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201201018 201204025 201209015 201211030 201212023 201216047 201224046	
	201226036 201226037 201228043 201231018 201236035	
	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034	
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	• Rollover Amounts	403.05-00
	201212023 201224043	
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	201204010 201206022 201206022 201206024 201206024 201208043 201218024	
	201221034 201229012 201233023	
Section 408	Individual Retirement Accounts	408.00-00
	201208039	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Rollover Contributions	408.03-00
	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 201228044 201228046	
	201228047 201229013 201229014 201230027 201230028 201230032 201231019	
	201231020 201233024 201233025 201234031 201234033 201235026 201235027	
	201235028 201235030 201236034 201236036 201236037 201236038 201236039	
	201237025 201237026 201237027 201237028	
Section 408A	Roth IRA	408A.00-00
	201219035 201219036 201219037 201230029	
Section 412	Minimum Funding Standards	412.00-00
	201205020 201208042 201221038 201221039	
	• Minimum Funding Waiver	412.06-00
	201204022 201204023 201204026 201206021 201206021 201209016 201209017	
	201209018 201209019 201209020 201209021 201209024 201210048 201210049	
	201215017 201218036 201218039 201219038 201229015 201229016 201229017	
	201229018 201230034 201230035 201233026	

Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 201215018 201224042 201230031 201233027	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
	201228035	
	• 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)	451.00-00
	201203013	
	• Tax Refunds 201231011	451.08-00
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• Revocation of Elections 201232021	453.08-00
	• 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
	201228043	
	• 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
	201237012	
	• 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 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004	481.02-02
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 201229001 201229010 201230025 201232036 201233017 201234030 201236032	
	• 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 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032	501.03-01
	• <i>Trusts</i> 201219029 201237019	501.03-03
	• <i>Corporations</i> 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201224033 201224036 201218041 201219025 201219028 201227006 201228042 201229001 201229010 201230025 201233018 201236033	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>Religious Organizations</i> 201232034 201236033	501.03-20
	• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020	501.03-22
	• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030	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
• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 201204018 201205014 201213032 201214035 201215014 201224031 201224034 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201234028	501.04-00
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029	501.04-03
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028	501.04-07
• Labor Organizations 201217022	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018	501.05-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 201205014 201205015 201213032 201215014 201218018 201231013 201237021	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013	501.06-01
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• Social Clubs 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 201237022	501.19-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034	501.30-00
• <i>Dealings With Controlling Interests</i> 201237019	501.30-02

	• Proof of Exemption 201235023	501.31-00
	• 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 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030	501.32-00
	• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029	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 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030	501.33-00
	• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033	501.33-01
	• "Exclusively" Test 201221023 201228040 201237019	501.35-00
	• Business Activities 201234029	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033	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
	• Termination Under Section 507(a)(1) 201230026	507.01-00
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>	512.09-03
	201213034 201213035 201235024	
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	201219024 201219031	
	• Sales and Service to Public	513.04-00
	201205013 201221024	
Section 514	Unrelated Debt-Financed Income	514.00-00
	• Definitions--Debt-Financed Property	514.06-00
	201221024	
	• Acquisition Indebtedness	514.07-00
	201206018 201206018	
Section 528	Certain Homeowners Associations	528.00-00
	201210007 201214016 201223011	
	• Definition of Homeowners Association	528.05-00
	201204017	
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements	542.02-00
	201208025	
Section 544	Rules for Determining Stock Ownership	544.00-00
	201208025	
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	201205004	
	• Preferential Dividends	562.03-00
	201216031	
Section 565	Consent Dividends	565.00-00
	201202014	
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i>	565.01-02
	201201011	
Section 597	Federal Financial Assistance Provided	597.00-00
	201201010	
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>	613A.03-01
	201210003	
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i>	613A.04-02
	201210003	
Section 642	Special Rules for Credits and Deductions	642.00-00
	201216045	
	• Charitable Deduction	642.03-00
	201202019 201225004	
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	201223012	

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 • Persons Treated as Grantors 201226019	671.00-00 671.02-00
Section 675	Administrative Powers 201235006 • General Powers of Administration 201216034	675.00-00 675.04-00
Section 704	Partner's Distributive Share • Partnership Agreement • <i>Section 704(c) Considerations</i> 201216019	704.00-00 704.01-00 704.01-04
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 • Timeliness of Election 201201007 201201014	754.00-00 754.02-00
Section 761	Terms Defined • Partnership 201235015	761.00-00 761.01-00
Section 807	Rules for Certain Reserves • Method of Computing Reserves for Purposes of Computing Income • <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.00-00 807.03-00 807.03-04
Section 817	Treatment of Variable Contracts 201235001	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 • Whether Company Qualifies as Insurance Company 201224018 201219009 201219010 201219011	831.00-00 831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 • Premiums Earned 201235011	832.00-00 832.05-00
Section 851	Definition of Regulated Investment Company • Gross Income Requirement 201206015 201206015	851.00-00 851.02-00
Section 856	Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 • Income Requirements 201225008 201225009 • Investment Requirements 201236006	856.00-00 856.01-00 856.02-00

	• Other Requirements 201225008 201225009	856.03-00
	• Rents From Real Property 201206001 201225008 201225009	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011	856.07-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007	861.02-00
	• Allocation and Apportionment of Deductions (In General)	861.08-00
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• 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 201212012	887.00-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election	911.11-00
	• <i>Reelection</i> 201231006	911.11-03
Section 954	Foreign Base Company Income 201235007	954.00-00
	• Foreign Personal Holding Company Income 201201016 201228020	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 201237006	992.02-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012	1001.00-00
	• Amount Realized 201221004	1001.02-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment 201234018	1031.00-00
	• Like Kind Property 201216007	1031.02-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201206005	1041.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010	1223.00-00
Section 1234	Option to Buy or Sell	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
Section 1286	Tax Treatment of Stripped Bonds 201229003	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017	1295.02-02
Section 1311	Correction of Error 201208027	1311.00-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014	1361.01-02
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008	1361.03-02

	• <i>Electing Small Business Trusts</i>	1361.03-03
	201201006 201224013	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
	201208011 201208022 201211009 201216015 201216027 201225006 201233003	
	201237015	
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 201228003 201232005	
	• <i>Eligible v. Ineligible</i>	1362.01-00
	201205002 201206009 201206009 201217009 201226017 201227003 201233001	
	201233004 201234011	
	• <i>Election After Termination</i>	1362.01-02
	201206009 201206009 201217009	
	• <i>Late Elections</i>	1362.01-03
	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 201228001 201228003 201228006	
	201228022 201228027 201228028 201230015 201230016 201233001 201233002	
	201233004 201233012 201234003 201234010 201234011 201234014 201234019	
	201234022 201235004 201236004 201236009 201236018 201237009 201237016	
	• <i>Termination of Election</i>	1362.02-00
	201201006 201205002 201206009 201206009 201217009 201226013 201232023	
	201237001	
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	201206009 201206009 201217009	
	• <i>Passive Investment Income</i>	1362.02-03
	201223007 201226013 201229007 201232023	
	• <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 201228009	
	201228010 201228018 201228024 201228025 201232004 201232007 201232009	
	201232026 201232027 201232029 201234002 201234007 201234008 201235008	
	201236003	
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	201237017	
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 1381	Organizations to Which Part Applies	1381.00-00
	• <i>Certain Other Cooperatives</i>	1381.02-00
	201228014	

Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018	1382.00-00	
	• Patronage Dividends 201228035	1382.02-00	
Section 1388	Definitions; Special Rules 201234018	1388.00-00	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001	1441.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014	1502.00-00	
	• Intercompany Transactions 201208034	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Consolidated Net Operating Loss Deduction 201206006 201206006 201208001 201208032 201214019 201224003 201223003 201223004 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010	1502.21-00	
	• Investment Adjustment 201213013 201214012	1502.32-00	
	• Life and Non-Life 201210015 201213012	1502.50-00	
	• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015	1502.75-00	
	• <i>When Group Remains in Existence</i> 201228002	1502.75-10	
	• Taxable Year of Members of Group	1502.76-00	
	• <i>Income Allocation</i> 201235003	1502.76-01	
	• Carryover and Carryback 201228005	1502.92-00	
	• Intercompany Transactions 201208034	1502.93-00	
	• Stock Transactions 201208034	1502.94-00	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00	
	• <i>Apportionment</i> 201207003	1502.98-05	

	• 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 201236002	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023	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 201233008 201235006	2036.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201218003 201223012 201233008 201235006	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 201229005 201231007	2041.00-00
	• General Power v. Not a General Power 201207001 201208003 201208004	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006	2042.00-00
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 201236022	2055.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012 201233008	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)	2503.00-00
	• Present v. Future Interests 201208026	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

	• Renunciation of Testate or Intestate Share 201228017	2511.18-00
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 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> 201233011	2523.06-01
Section 2601	Tax On Generation Skipping Transfers 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016	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 201231002 201232028	2632.00-00
Section 2642	Inclusion Ratio 201217011 201217012 201232002 201233013	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 201232019	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 201233015	4261.00-00
	• Amounts Paid 201226015	4261.01-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 201216045 201221031 201230026 201231014 201231015	4941.00-00
	• Definition of Self-Dealing 201206019 201206019 201221031	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 201216045 201230026	4942.00-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Distributable Amount</i> 201231016	4942.03-02
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016	4942.03-06
	• <i>Set-Asides</i> 201210040 201233019 201237023	4942.03-07
Section 4943	Excise Taxes on Excess Business Holdings 201216045 201228039 201232038 201236032	4943.00-00
	• Initial 5% Tax on Excess Holdings 201229011	4943.01-00
Section 4944	Excise Tax on "Jeopardizing" Investments 201216045 201230026 201231014 201231015	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 201216045 201230026 201231014 201231015	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00
	• <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 201228038 201232037 201233020 201235025 201236031	4945.04-04
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00

	• Additional Tax 201228048	4971.02-00
Section 4975	Tax on Prohibited Transactions 201212013	4975.00-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	• Disqualified Benefits 201232022	4976.01-00
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	4982.00-00
	• Election to Use Taxable Year 201202006	4982.06-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	• Individuals 201211015	6012.01-00
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	• Signatures on Return • <i>Agent or Guardian</i> 201211015	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 201237018	6103.00-00

	• General Rule 201218013	6103.01-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012	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 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
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
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements	6224.00-00
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018	6224.01-01
	• <i>Settlement of Penalties</i> 201236029	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016	6224.01-05
Section 6227	Administrative Adjustments Requests	6227.00-00
	• Other Requests 201236028	6227.05-00

Section 6229	Period of Limitations for Making Assessments	6229.00-00
	201213028 201219016	
	• Extension by Agreement	6229.02-00
	201211012 201236027	
	• Suspension of Statutory Period	6229.04-00
	201221016	
Section 6230	Additional Administration Provisions	6230.00-00
	201215009	
	• Claims Arising Out of Erroneous Computations	6230.03-00
	201204011	
Section 6231	Definitions and Special Rules	6231.00-00
	201211023	
	• Partnerships	6231.01-00
	201235015	
	• <i>Exception for Small Partnerships</i>	6231.01-01
	201219022 201221019	
	• Partnership Item	6231.03-00
	201210034 201211013 201221017	
	• Affected Item	6231.05-00
	201206017 201206017 201210036	
	• Computational Adjustment	6231.06-00
	201210037	
	• Tax Matters Partner	6231.07-00
	201202024 201204013 201207005 201211017 201219017 201219019 201219023	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	201202025	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	201211017	
Section 6321	Lien for Taxes (Lien Right v. No Lien Right)	6321.00-00
	201216039	
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)	6323.00-00
	201211023	
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00
	• Estate Tax Liens	6324.01-00
	201210032 201214031	
Section 6325	Release of Lien or Discharge of Property	6325.00-00
	201202018	
	• Certificate of Discharge	6325.03-00
	201214028	
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i>	6325.28-01
	201235013	
Section 6331	Levy and Distraint	6331.00-00
	• Levy Procedure	6331.18-00
	201214030	

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 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022	6427.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020	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
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
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	6664.00-00
	• Reasonable Cause Exception 201202026	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	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	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6700	Promoting Abusive Tax Shelters 201235017	6700.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017	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 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020	6901.00-00
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7425	Discharge of Liens	7425.00-00
	• Special Rules	7425.04-00

	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035	7453.00-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer 201212017	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 201228031 201228032 201229009 201230001 201230010 201230013 201230014 201231005 201231008 201231009 201232010 201232031 201233007 201234013 201234015 201236016 201236019 201236020 201236021 201236024	
	• Associations v. Corporations 201208020	7701.01-00
	• Partnerships v. Associations 201221015	7701.02-00
	• Association v. Trust 201230014	7701.03-00
	• <i>Liquidating Trusts</i> 201208036 201230014 201230020	7701.03-06
	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <i>Fixed Investment Trusts</i> 201229003	7701.03-11
Section 7702	Life Insurance Contract Defined 201230009	7702.00-00
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
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 201213004 201232020 201233009 201236023	7704.00-00
	• Meaning of 201224011 201224012	7704.01-00

	<ul style="list-style-type: none"> • Qualifying Income 7704.03-00 201201002 201206004 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 	
Section 7805	Rules and Regulations	7805.00-00
	<ul style="list-style-type: none"> • Retroactive Effect of Regulation 7805.04-00 • <i>Retroactive Application of Rulings</i> 7805.04-01 201216051 201233011 	
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 201228005 201228019 201228031 201228032 201230006 201230023 201230029 201231002 201231003 201232002 201232006 201232010 201232019 201232028 201233003 201233011 201233013 201234004 201234015 201234016 201234020 201234021 201234032 201235030 201236002 201236017 201236019 201236020 201236021 201237003 201237014 201237015	
	<ul style="list-style-type: none"> • Section 42; Low-Income Housing Credit 9100.01-00 201206002 201206002 201218006 • Section 59(e) 9100.02-00 201210011 201236013 • Section 168; MACRS 9100.04-00 201205003 201210011 201230002 201232001 201236010 201236011 201236012 • Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00 201206005 201206005 201206010 201206010 201214018 • Section 442; Accounting Periods 9100.09-00 201224024 • Section 446 9100.10-00 201224016 201224017 • <i>Accounting Methods</i> 9100.10-01 201224005 201224016 201224017 201221001 201226005 201226007 201226009 • Section 472; LIFO Election 9100.11-00 201208033 201232012 201232013 201233005 • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00 201201007 201201014 201213006 201213024 201214006 • Other 9100.22-00 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 	

	• 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 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024	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 201230012 201232025 201237002 201237004 201237011	9114.03-06
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
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 201228015 201228016 201228049 201228050 201228051 201228052 201228053 201228054 201228056 201229002 201229019 201229020 201229021 201229022 201229023 201230011 201230021 201230021 201230021 201230033 201230036 201231003 201231021 201231022 201231023 201231024 201231025 201231026 201231027 201231028 201231029 201231030 201231031 201231032 201231033 201231034 201231035 201231036 201231037 201231038 201231039 201231040 201231041 201231042 201233018 201233028 201233029 201233030 201233031 201233032 201233033 201234017 201234017 201234035 201235022 201236017 201237018 201237024	9999.98-00

