

Publication 1078  
Issue: 03/22/2013

# 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**

<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b> 201203015	<b>34.00-00</b>
<b>Section 38</b>	<b>General Business Credit</b> 201310001	<b>38.00-00</b>
<b>Section 40</b>	<b>Alcohol Used as Fuel</b> 201203015	<b>40.00-00</b>
<b>Section 42</b>	<b>Low-Income Housing Credit</b> 201206002 201206002 201218006 201223005 201243011 201243011 201311007	<b>42.00-00</b>
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013	42.14-01
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b> 201205005 201210022 201210023 201216017 201224001 201223002 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201246012 201308021 201311003	<b>45.00-00</b>
<b>Section 47</b>	<b>Rehabilitation Credit</b> 201228019 201234020	<b>47.00-00</b>
	• General Rule; Percentages 201228015 201228016	47.01-00
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 201208035 201308005	<b>48.00-00</b>
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b> 201310001	<b>50.00-00</b>
<b>Section 53</b>	<b>Credit for Prior Year Minimum Tax Liability</b> 201246034 201246034	<b>53.00-00</b>
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b> 201226021	<b>56.00-00</b>
<b>Section 57</b>	<b>Items of Tax Preference</b>	<b>57.00-00</b>
	• Intangible Drilling Costs 201235010	57.03-00
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201243004 201245007 201252005 201307005 201310039 201311002	<b>61.00-00</b>
	• Discharge of Indebtedness 201228023 201310031	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	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

<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
<b>Section 63</b>	<b>Taxable Income Defined</b> 201309013 201309013	<b>63.00-00</b>
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b> 201206005 201206005	<b>71.00-00</b>
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 201221032 201240018	<b>72.00-00</b>
	• Required Distributions Where Holder Dies 201302015 201302016	72.19-00
	• <i>Exceptions</i> 201302015 201302016	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i> 201235029	72.20-04
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 201217017 201235006	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019	101.01-02
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 201213010	<b>103.00-00</b>
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 201210012	<b>104.00-00</b>
	• Workmen's Compensation 201211003	104.02-00
	• Damages 201248019 201311006	104.03-00
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 201245010	<b>106.00-00</b>
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 201218011 201228023	<b>108.00-00</b>
	• 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
	• General Rules for Discharges of Indebtedness 201250022	108.04-00

<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026	<b>115.00-00</b>
	• Essential Governmental Function 201219006 201225007 201237005 201310010	115.03-00
<b>Section 117</b>	<b>Qualified Scholarships</b> 201302023	<b>117.00-00</b>
	• Scholarship or Fellowship Grant 201302023	117.02-00
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 201221002	<b>118.00-00</b>
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 201221004	<b>121.00-00</b>
<b>Section 132</b>	<b>Certain Fringe Benefits</b> 201302039	<b>132.00-00</b>
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 201219021	132.04-01
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201213010 201216009 201228029	<b>141.00-00</b>
	• Private Loan Financing Test 201246007 201246007 201246032 201246032	141.02-00
	• Management Contracts 201228029	141.07-00
<b>Section 142</b>	<b>Exempt Facility Bond</b> 201232006	<b>142.00-00</b>
	• 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
<b>Section 152</b>	<b>Dependent Defined</b> 201212016	<b>152.00-00</b>
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 201213023 201247010 201308027 201310039	<b>162.00-00</b>
	• 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

	• Expenditures Against Public Policy 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027	162.21-01
	• Stock Reacquisition Expenses 201204010	162.34-00
<b>Section 163</b>	<b>Interest</b> 201207009 201224027 201224028	<b>163.00-00</b>
	• 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
	• Personal Interest in General 201306018	163.05-00
	• 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
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201309004	<b>164.00-00</b>
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Casualty and Theft 201213022	165.04-00
	• Worthless Securities 201252008	165.06-00
	• Disaster Losses 201306017	165.07-00
<b>Section 166</b>	<b>Bad Debts</b>	<b>166.00-00</b>
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002	<b>167.00-00</b>
	• Basis 201214007 201249013	167.07-00
	• Date Property Placed in Service 201205005 201302007 201311003	167.19-00

	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014	167.22-01
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201246034 201249003	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201243003 201244015 201310028	168.20-00
	• Property Used Predominantly Outside the United States 201216008	168.25-00
	• Redeterminations, Changes in Use 201228036	168.32-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036	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
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• Qualified Conservation Contribution 201212009 201212010 201239008	170.14-00
	• Other 201307008	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014	<b>172.00-00</b>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201309013 201310025	172.01-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b>	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b>	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011	<b>197.00-00</b>

	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201206005 201246005 201246005	<b>215.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021	<b>263.00-00</b>
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015	263.02-01
	• 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 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Interest Capitalization 201302017	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008	<b>267.00-00</b>
	• 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
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Substantiation 201246031 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>

	• Federal Income 201306018	275.01-00
<b>Section 301</b>	<b>Distributions of Property</b> 201207002 201247004 201252008 201304002 201306012 201306013 201306014 <b>201312028</b>	<b>301.00-00</b>
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002	<b>302.00-00</b>
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 <b>201312028</b>	<b>305.00-00</b>
	• Stock Dividends 201304002	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 <b>201312028</b>	305.03-00
	• Disproportionate Distributions 201213011	305.04-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001	306.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>	<b>312.00-00</b>
	• Allocation in Separations 201240017 201249012	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002	<b>332.00-00</b>



	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017	<b>336.00-00</b>
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	• Loss Disallowance 201310015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012	<b>338.00-00</b>
	• Express Election 201214018	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201206010 201246021 201246021	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011	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
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 <b>201312017</b>	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006	351.01-00
	• Series of Transactions 201212001	351.02-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 <b>201312017</b>	<b>355.00-00</b>
	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201246027 201249012 201251006 201305003 201306006 201308002 <b>201312017 201312020 201312022</b>	355.01-00

	• <i>Split-Off</i> 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201246027 201252017 201306010 201308017 201308018 201310023	355.01-01
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006	355.03-00
	• <i>Five-Year Requirement</i> 201251006	355.03-01
	• Business Purpose 201308017 201308018	355.04-00
	• Distributions Within a Consolidated Group 201305003	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021	355.10-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008	357.02-02
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b> 201228033	<b>361.00-00</b>
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021	367.03-01
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 <b>201312017</b>	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 <b>201312017</b>	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021	368.02-00
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01

	• 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 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 <b>201312022</b>	368.04-00
	• Recapitalization (Type "E") 201308001	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016	368.08-08
	• Plan of Reorganization	368.09-00
	• <i>Several Steps</i> 201252014	368.09-01
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 201237012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201309013	<b>382.00-00</b>
	• Definitions and Special Rules 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• Operating Rules	382.12-00
	• <i>Title 11 or Similar Case</i> 201306003	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008	385.01-00

	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020	<b>401.00-00</b>
	• Impossibility of Diversion 201228055	401.03-00
	• Required Distributions 201202042 201208039	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042	<b>402.00-00</b>
	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• Rollover Amounts 201212023 201224043	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206022 201206024 201206024 201208043 201218024 201221034 201229012 201233023	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00

	• 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 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246042 201246043 201246043 201246044 201246044 201246045 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309021 201309022 201309022 201309023 201309023 201309024 201309024 201309025 201309025 201309026 201309026 201309028 201309028 201310050 201310052 201311037 201311038 201311039 201311043	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030	
	• 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 201239013 201311040	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201309027	
	• Certain Employee Contributions	414.09-00
	201305021	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• Aggregation Rules	419.13-00
	201225019	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election	444.04-00
	201302022	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	201228035	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	201202021	
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>	<b>451.00-00</b>
	201203013	
	• Tax Refunds	451.08-00
	201231011	

<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Revocation of Elections 201232021	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001	453.09-01
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	201228043	
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	201237012	
	• Accrual Method 201246029 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028	465.01-02
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246009 201246010 201246010 201246011 201246011 201250006 201250007	468A.04-02

<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036	<b>468B.00-00</b>
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 <b>201312041</b>	<b>469.00-00</b>
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 201221012	469.03-03
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025	<b>475.00-00</b>
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004	481.02-02
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201204019 201210044 201216040 201217018 201217019 201224033 201224036 201218041 201219024 201219025 201221023 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029	<b>501.00-00</b>
	• Title-Holding Company 201309014 201309014	501.02-00
	• 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 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309015 201309016 201309016 201309018 201309018	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032	501.03-01
	• <i>Trusts</i> 201219029 201237019 201306023	501.03-03
	• <i>Unincorporated Associations</i> 201241010	501.03-04

<ul style="list-style-type: none"> <li>• <i>Corporations</i> 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201224033 201224036 201218041 201219025 201219028 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021</li> </ul>	501.03-05
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i> 201217021</li> </ul>	501.03-07
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013</li> </ul>	501.03-08
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201246041 201251018 201310045</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <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 201234028 201252029</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201246039</li> </ul>	501.06-00



• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016	501.06-01
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027	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 201302043 201306027	501.07-03
• <i>Business with Nonmembers</i> 201204018 201219032	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201224037 201221030 201250023 201250024 201251023	501.09-00
• <i>Geographic Locale</i> 201221030	501.09-02
• <i>Membership</i> 201224037 201221030 201250023 201250024 201251023	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026	501.10-00
• <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201309017	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012	501.12-03
• <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027	501.19-00
• <i>Religious and Apostolic Organizations</i> 201310047	501.26-00
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.27-00
• <i>Control of Corporation</i> 201224031 201224034 201247017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009	501.30-02
• <i>Proof of Exemption</i> 201235023	501.31-00

	<ul style="list-style-type: none"> <li>• Income Inures v. does Not Inure to Private Individual 501.32-00  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 201241011 201242015  201244021 201247018 201250025 201250027 201250029 201252024 201252026  201302040 201302041 201303017 201303019 201303020 201305011 201305012  201305013 201307014 201308032 201310046 201310049 201311029 201311030  201311033</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Distribution of Assets to Private Individuals</i> 501.32-01  201203025 201209011 201209012 201209013 201213031 201215012 201215013  201216040 201218021 201228040 201230024 201232035 201234029 201252024  201252026 201302040 201303019 201303020 201305011 201305012 201308032  201310046 201310049 201311033</li> </ul>	
	<ul style="list-style-type: none"> <li>• Private v. Public Interest Served 501.33-00  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 201241011 201242015 201244021  201247017 201247018 201250025 201250027 201250028 201250029 201252024  201252025 201252026 201302040 201302041 201303017 201303019 201303020  201304011 201305011 201305012 201305013 201307014 201308032 201309019  201309019 201310046 201310048 201310049 201311028 201311029 201311030  201311033</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Trustees Serve Private Interest</i> 501.33-01  201226029 201228041 201236033</li> </ul>	
	<ul style="list-style-type: none"> <li>• "Exclusively" Test 501.35-00  201221023 201228040 201237019 201303019 201303020 201306026</li> </ul>	
	<ul style="list-style-type: none"> <li>• Business Activities 501.36-00  201234029 201250029 201310046</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i> 501.36-01  201204021 201205013 201210041 201233017 201234030 201236033 201242017  201247017 201250027 201302041 201305013 201309019 201309019 201311029</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Publishing Activities, Radio, Television, etc.</i> 501.36-03  201204021 201252025</li> </ul>	
	<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities 501.38-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Electing Expenditure Test</i> 501.38-02  201239012</li> </ul>	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt) 503.00-00</b> 201242014 201242017 201245021 201311028	
	<ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption 503.03-00  201209007 201209008</li> </ul>	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities 504.00-00</b>	
	<ul style="list-style-type: none"> <li>• Denial of Exemption 504.50-00  201205011 201205013 201217019</li> </ul>	
<b>Section 507</b>	<b>Termination of Private Foundation Status 507.00-00</b> 201216045 201243015	

	• Termination Under Section 507(a)(1) 201230026	507.01-00
	• Liability of Transferee Organizations 201243015 201244020	507.05-00
	• Imposition of Tax 201244020	507.06-00
	• Aggregate Tax Benefit 201244020	507.07-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036	509.01-02
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Churches</i> 201310045	509.02-04
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201206018 201219024 201251019	<b>511.00-00</b>
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036	<b>512.00-00</b>
	• 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 201235024 201302043	512.09-03
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019	<b>513.00-00</b>
	• Sales and Service to Public 201205013 201221024	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024	514.06-00
	• Acquisition Indebtedness 201206018 201206018 201246040 201246040	514.07-00
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00

<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043	<b>529.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b> • Stock Ownership Requirements 201208025	<b>542.00-00</b> 542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 • Preferential Dividends 201216031 201304002	<b>562.00-00</b> 562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 • General Rule • <i>Making and Filing Consents</i> 201201011	<b>565.00-00</b> 565.01-00 565.01-02
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b> • Exemption for Independent Producers and Royalty Owners • <i>General Rule</i> 201210003 • Limitations on Subsection (c) • <i>Retailers Excluded</i> 201210003	<b>613A.00-00</b> 613A.03-00 613A.03-01 613A.04-00 613A.04-02
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 • Charitable Deduction 201202019 201225004	<b>642.00-00</b> 642.03-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007	<b>643.00-00</b>
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004	<b>661.00-00</b>
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> • 65-Day Rule 201245008	<b>663.00-00</b> 663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002	<b>664.00-00</b>
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 201244004 201245006 201310002 201310003 201310004 201310005 201310006	<b>671.00-00</b>

	• Persons Treated as Grantors 201226019	671.02-00
<b>Section 675</b>	<b>Administrative Powers</b> 201235006	<b>675.00-00</b>
	• General Powers of Administration 201216034	675.04-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019	<i>704.01-04</i>
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	• Termination 201244004	708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019	<b>721.00-00</b>
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201201007 201201014 201213006 201213024 201214006 201240008 201250012	<b>754.00-00</b>
	• Timeliness of Election 201201007 201201014 201251004	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	• Partnership 201235015	761.01-00
<b>Section 807</b>	<b>Rules for Certain Reserves</b> <b>201312031</b>	<b>807.00-00</b>
	• Method of Computing Reserves for Purposes of Computing Income <b>201312031</b>	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	<i>807.03-04</i>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201309011	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008	<b>831.00-00</b>
	• Whether Company Qualifies as Insurance Company 201224018 201219009 201219010 201219011	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022	<b>832.00-00</b>
	• Premiums Earned 201235011	832.05-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	• Gross Income Requirement 201206015 201206015	851.02-00
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>	<b>855.00-00</b>
	• General Rule 201244003	855.01-00

<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009	<b>856.00-00</b>
	• Income Requirements 201225008 201225009 201246013 201246013	856.01-00
	• Investment Requirements 201236006	856.02-00
	• Other Requirements 201225008 201225009	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009	856.07-00
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 201244009	<b>858.00-00</b>
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b>	<b>860.00-00</b>
	• Adjustments 201239006	860.03-00
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss 201306021	860C.02-00
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• 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
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b>	<b>863.00-00</b>
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b> 201212012	<b>887.00-00</b>

<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Teachers, Students, and Trainees 201251015	894.10-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	• Denial of Credit with Respect to Certain Abusive Transactions <b>201312045</b>	901.11-00
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	• Election	911.11-00
	• <i>Reelection</i> 201231006 201308023	911.11-03
<b>Section 952</b>	<b>Subpart F Income Defined</b>	<b>952.00-00</b>
	201240019	
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	201235007	
	• 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 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201206003	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	• Pledges and Guarantees 201203010	956.05-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	• Election 201216006 201224025 201221003 201237006 201242001 201304001 201305002 201310018	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201243006 201245007 201308016	
	• Amount Realized 201221004	1001.02-00
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	201245006	

<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009	<b>1031.00-00</b>
	• Like Kind Property 201216007 201238027	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020	1031.05-00
	• Multi-Party Exchanges 201252018	1031.06-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201206005	<b>1041.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Special Rule for Identified Straddles 201241005	1092.02-00
	• Straddle Defined 201310027	1092.06-00
	• Definitions and Special Rules 201241005	1092.08-00
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property 201243003 201243003	1250.01-00
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election 201228021 201249014	1295.02-00



	<ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i> 1295.02-02 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020</li> </ul>	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014	<b>1296.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 201208027	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>  <ul style="list-style-type: none"> <li>• Determination v. No Determination 1313.01-00 201247001 201247011</li> </ul>	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243007 201243008 201243008 201301004 201302004 201302005 201302006 201310022  <ul style="list-style-type: none"> <li>• Small Business Corporation v. Not a Small Business Corporation 1361.01-00 201201006 201218005 201237014 201250018</li> <li>• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 1361.01-02 201205002 201208013 201218005 201237014 201250013 201250018</li> <li>• <i>Non-Resident Alien as Shareholder</i> 1361.01-03 <b>201312023</b></li> <li>• <i>More than One Class of Stock</i> 1361.01-04 201207002 201214001 201218004 201234001 201236003 201309003 201309003</li> <li>• Certain Trusts Permitted as Shareholders 1361.03-00 201216034 201224013 201226019 201232003 201238017</li> <li>• <i>Grantor Trusts</i> 1361.03-01 201216025 201216034 201252007</li> <li>• <i>Qualified Subchapter S Trusts</i> 1361.03-02 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006</li> <li>• <i>Electing Small Business Trusts</i> 1361.03-03 201201006 201224013 201238017</li> <li>• Qualified Subchapter S Subsidiary 1361.05-00 201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243007 201243008 201243008 201247007 201301003 201306009 201306020 201310022</li> </ul>	
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 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 201238006 201238014 201238015 201239001 201242009 201243009 201243009 201246008 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017	<b>1362.00-00</b>

	• Eligible v. Ineligible	1362.01-00
	201205002 201206009 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017	
	• <i>Election After Termination</i>	1362.01-02
	201206009 201206009 201217009 <b>201312023</b>	
	• <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 201238006 201238007 201238008 201243002 201243002 201246001 201246001 201246019 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017	
	• Termination of Election	1362.02-00
	201201006 201205002 201206009 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201243009 201252001 201306004 201306005	
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	201206009 201206009 201217009 201252001	
	• <i>Passive Investment Income</i>	1362.02-03
	201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008	
	• Inadvertent Terminations	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 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201243009 201244002 201245001 201245002 201245014 201246002 201246002 201246008 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 <b>201312016</b>	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>	<b>1367.00-00</b>
	201237017	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	201207002 201216027	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>	<b>1374.00-00</b>
	201202014 201219003	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	• Certain Other Cooperatives	1381.02-00
	201228014	

<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>	
	201208008 201216011 201219001 201234018 201250009		
	• Patronage Dividends	1382.02-00	
	201228035		
<b>Section 1388</b>	<b>Definitions; Special Rules</b>	<b>1388.00-00</b>	
	201234018		
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>	
	201202001 201311006		
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>	<b>1501.00-00</b>	
	201213012 201306007		
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 <b>201312027</b>		
	• Intercompany Transactions	1502.13-00	
	201208034 201243013 201243013 <b>201312027</b>		
	• <i>Stock of Members</i>	1502.13-01	
	201210018 201228011 <b>201312027</b>		
	• Stock, Bonds, and Other Obligations of Members	1502.14-00	R
	201208034		
	• Limitation on Built-in Losses	1502.15-00	
	201232011		
	• Consolidated Net Operating Loss Deduction	1502.21-00	
	201206006 201206006 201208001 201208032 201214019 201224003 201223003 201223004 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 <b>201312025</b>		
	• Investment Adjustment	1502.32-00	
	201213013 201214012		
	• Life and Non-Life	1502.50-00	
	201210015 201213012		
	• Filing Requirements	1502.75-00	
	201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010		
	• <i>When Group Remains in Existence</i>	1502.75-10	
	201228002		
	• <i>Common Parent No Longer in Existence</i>	1502.75-11	
	201250017		
	• Taxable Year of Members of Group	1502.76-00	
	• <i>Income Allocation</i>	1502.76-01	
	201235003		
	• Separate Return Years	1502.79-00	
	201251003		
	• Election to File Separate Returns	1502.90-00	
	• <i>Changes in Affiliated Groups</i>	1502.90-01	
	201251003		

	• Carryover and Carryback 201228005 <b>201312019</b>	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 201249005 201250010 201252006	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201243006	<b>2001.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004	<b>2033.00-00</b>
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004	<b>2035.00-00</b>
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003 201233008 201235006 201238004 201245007	<b>2036.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201218003 201223012 201233008 201235006	<b>2038.00-00</b>
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201209003 201210008 201214022 201218003 201229005 201231007 201243001 201243001	<b>2041.00-00</b>
	• General Power v. Not a General Power 201207001 201208003 201208004	2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006	<b>2042.00-00</b>

<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005 201206005	<b>2043.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005 201206005	<b>2053.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201216045 201236022	<b>2055.00-00</b>
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b> 201243004 201243004	<b>2056.00-00</b>
	• Qualified Terminable Interest Property 201303003	2056.07-00
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201243012	<b>2056A.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201243004 201303003	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201216010 201218003 201223012 201233008 201243001 201243001 201245007 201310002 201310003 201310004 201310005 201310006	<b>2501.00-00</b>
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201243006	2501.01-00
	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b> • Present v. Future Interests 201208026	<b>2503.00-00</b> 2503.03-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201206005 201206005 201243004 201243004 201244014	<b>2511.00-00</b>
	• Gifts Indirectly Made 201208026	2511.04-00
	• Renunciation of Testate or Intestate Share 201228017	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 201206005 201206005	<b>2512.00-00</b>
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 201240003 201240004	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201210008 201310002 201310003 201310004 201310005 201310006	<b>2514.00-00</b>
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 201206005 201206005	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 201208005 201245004	<b>2518.00-00</b>
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201243004 201303003	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>

	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201243001 201245007 201246004 201246004	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201243006	2601.03-01
	• <i>Constructive Additions</i> 201250001	2601.03-08
	• Transitional Rules 201216010	2601.04-00
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 <b>201312018</b>	
	• Time and Manner of Allocation 201252003 201252004	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201242005	2632.02-00
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201243001 201251001 201302002 201302003 201303006 201306002 201307004 <b>201312018</b>	
	• Inclusion Ratio Defined 201210008	2642.01-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	201243001 201243001	
	• Transferor Defined 201210008	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201246020	2652.01-02
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201246020	
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	201243004 201303003	

<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028 201311002	<b>3101.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023 201251016 201302031	<b>3121.00-00</b>
	• Wages 201201003 201216038 201311022	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010	3121.02-07
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034	3121.16-02
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008	3401.01-00
<b>Section 3406</b>	<b>Backup Withholding</b> 201246028 201246028 201248022	<b>3406.00-00</b>
	• Requirement to Deduct and Withhold 201246028 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024	3406.04-03
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201245018 201306019	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019	<b>4052.00-00</b>
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> <b>201312044</b>	<b>4251.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026 201233015 201245019 201252016	<b>4261.00-00</b>
	• Amounts Paid 201226015	4261.01-00

<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b> 201233015	<b>4281.00-00</b>
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b> 201242011 201251012	<b>4401.00-00</b>
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b> 201242011	<b>4411.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201230026	<b>4940.00-00</b>
	• Exempt Operating Foundations 201306023	4940.03-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 201216045 201221031 201230026 201231014 201231015 201243015 201301015	<b>4941.00-00</b>
	• Definition of Self-Dealing 201206019 201206019 201221031 201301015 201311034	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201216045 201230026 201243015	<b>4942.00-00</b>
	• Definitions of Principal Terms 201243015	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 201302044 201307010 201307011 201307012	4942.03-07
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 201216045 201228039 201232038 201236032 201303021	<b>4943.00-00</b>
	• Initial 5% Tax on Excess Holdings 201229011	4943.01-00
	• Other Definitions and Rules 201311035	4943.04-00
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 201216045 201230026 201231014 201231015	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201216045 201230026 201231014 201231015 201243015 201305014	<b>4945.00-00</b>
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Influencing The Outcome of Elections</i> 201307013	4945.04-03



	<ul style="list-style-type: none"> <li>• <i>Grants to Individuals</i> 4945.04-04</li> <li>201202030 201202031 201202032 201202033 201202034 201202035 201202036</li> <li>201202037 201203026 201203027 201203028 201203029 201204014 201204015</li> <li>201205016 201205017 201205018 201205019 201207010 201207011 201207012</li> <li>201208037 201210038 201210039 201211027 201211028 201211029 201214032</li> <li>201214033 201216041 201216042 201216043 201216044 201217023 201217024</li> <li>201217027 201224038 201224039 201219033 201219034 201223022 201226030</li> <li>201226031 201226032 201226033 201227005 201228038 201232037 201233020</li> <li>201235025 201236031 201239014 201240024 201241013 201242013 201245028</li> <li>201249017 201250026 201251020 201251021 201252019 201302042 201304009</li> <li>201304010 201306024 201306025 201308031 201310042 201310044</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Grants to Organizations</i> 4945.04-05</li> <li>201243015</li> </ul>	
<b>Section 4946</b>	<b>Definitions and Special Rules</b> <b>4946.00-00</b>	
	201303021	
	<ul style="list-style-type: none"> <li>• Disqualified Person 4946.01-00</li> <li>201301015</li> </ul>	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b> <b>4971.00-00</b>	
	<ul style="list-style-type: none"> <li>• Additional Tax 4971.02-00</li> <li>201228048</li> </ul>	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> <b>4975.00-00</b>	
	201212013	
	<ul style="list-style-type: none"> <li>• Calculation of Tax 4975.06-00</li> <li>• <i>Continuing Transaction (Loan/Lease)</i> 4975.06-01</li> <li><b>201312035</b></li> <li>• Statute of Limitations 4975.08-00</li> <li><b>201312035</b></li> </ul>	
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> <b>4976.00-00</b>	
	<ul style="list-style-type: none"> <li>• Disqualified Benefits 4976.01-00</li> <li>201232022</li> </ul>	
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> <b>4980A.00-00</b>	
	201221059	
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> <b>4980B.00-00</b>	
	201212011	
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> <b>4982.00-00</b>	
	201305004	
	<ul style="list-style-type: none"> <li>• Definitions and Special Rules 4982.05-00</li> <li>201305004</li> <li>• <i>Capital Gain Net Income</i> 4982.05-01</li> <li>201305004</li> <li>• Election to Use Taxable Year 4982.06-00</li> <li>201202006</li> </ul>	
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b> <b>6001.00-00</b>	
	<ul style="list-style-type: none"> <li>• Automatic Data Processing Systems 6001.03-00</li> <li>201210028</li> </ul>	
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> <b>6012.00-00</b>	

	• Individuals 201211015	6012.01-00
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b>	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 201217025	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b> 201207006	<b>6034A.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201201001 201219013 201221002 201252005 201307005 201310043 201311006	<b>6041.00-00</b>
	• Bingo, Keno, and Slot Machine Winnings 201246028 201246028 201248022	6041.10-00
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043	<b>6049.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> <b>201312030</b>	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035	<b>6061.00-00</b>
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005	<b>6081.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 <b>201312046</b>	<b>6103.00-00</b>
	• General Rule 201218013	6103.01-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 <b>201312037</b>	6103.03-00
	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020	6103.11-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00

<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201246036	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022	6201.01-00
<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 <b>201312039</b>	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b>	<b>6212.00-00</b>
	• Recission of Notices of Deficiency 201246033 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>	<b>6213.00-00</b>
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions <b>201312047</b>	6213.08-00
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007	<b>6221.00-00</b>
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014	<b>6223.00-00</b>
	• 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
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036	<b>6224.00-00</b>
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 <b>201312040 201312042</b>	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
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025	<b>6227.00-00</b>
	• Other Requests 201236028	6227.05-00

<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	<ul style="list-style-type: none"> <li>• Other Requests 201241006</li> </ul>	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	201213028 201219016 201239010 201302038	
	<ul style="list-style-type: none"> <li>• Extension by Agreement 201211012 201236027 201241008 <b>201312038 201312043</b></li> </ul>	6229.02-00
	<ul style="list-style-type: none"> <li>• Special Rule in Cases of Fraud</li> </ul>	6229.03-00
	<ul style="list-style-type: none"> <li>• <i>No Return Filed Equals No Limit</i> 201303011</li> </ul>	6229.03-02
	<ul style="list-style-type: none"> <li>• Suspension of Statutory Period 201221016</li> </ul>	6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b>	<b>6230.00-00</b>
	201215009	
	<ul style="list-style-type: none"> <li>• Claims Arising Out of Erroneous Computations 201204011</li> </ul>	6230.03-00
<b>Section 6231</b>	<b>Definitions and Special Rules</b>	<b>6231.00-00</b>
	201211023	
	<ul style="list-style-type: none"> <li>• Partnerships 201235015 201303012</li> </ul>	6231.01-00
	<ul style="list-style-type: none"> <li>• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011</li> </ul>	6231.01-01
	<ul style="list-style-type: none"> <li>• Partnership Item 201210034 201211013 201221017</li> </ul>	6231.03-00
	<ul style="list-style-type: none"> <li>• Affected Item 201206017 201206017 201210036</li> </ul>	6231.05-00
	<ul style="list-style-type: none"> <li>• Computational Adjustment 201210037</li> </ul>	6231.06-00
	<ul style="list-style-type: none"> <li>• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008</li> </ul>	6231.07-00
	<ul style="list-style-type: none"> <li>• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013</li> </ul>	6231.13-00
	<ul style="list-style-type: none"> <li>• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019</li> </ul>	6231.14-00
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
	201216039 201306022	
	<ul style="list-style-type: none"> <li>• Lien Priority v. No Lien Priority</li> </ul>	6321.03-00
	<ul style="list-style-type: none"> <li>• <i>State and Local Taxes and Liens</i> 201244016</li> </ul>	6321.03-23
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b>	<b>6323.00-00</b>
	201211023	
	<ul style="list-style-type: none"> <li>• Filing Notice of Lien</li> </ul>	6323.01-00
	<ul style="list-style-type: none"> <li>• <i>Securities</i> 201311026</li> </ul>	6323.01-05

<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b>	<b>6324.00-00</b>
	• Estate Tax Liens 201210032 201214031	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b>	<b>6325.00-00</b>
	201202018	
	• Certificate of Discharge 201214028	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
<b>Section 6331</b>	<b>Levy and Distraint</b>	<b>6331.00-00</b>
	201240022 201248016 201248020 201302029 201310040	
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Levy Procedure 201214030	6331.18-00
	• Salary and Wages . . . 201302029	6331.33-00
<b>Section 6333</b>	<b>Production of Books</b>	<b>6333.00-00</b>
	201211016	
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b>	<b>6401.00-00</b>
	201252015	
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b>	<b>6402.00-00</b>
	201223019 <b>201312044</b>	
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006	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
<b>Section 6404</b>	<b>Abatements</b>	<b>6404.00-00</b>
	201215006	
	• General Rule	6404.01-00
	• <i>After Limitation Period</i> 201302025	6404.01-02
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>
	• Tentative Adjustments 201235019	6405.03-00
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b>	<b>6411.00-00</b>
	• Contents of Applications 201244018	6411.04-00
	• Time for Filing Application 201244018	6411.05-00

<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022	<b>6427.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023	<b>6501.00-00</b>
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• 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 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026	6501.04-14
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 201238028	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015	6501.07-00
	• 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
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037	<b>6511.00-00</b>
	• Limitation of Amount 201210029	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• 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 201306017	6511.09-00
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030	<b>6514.00-00</b>
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>  • Suits By U.S. for Recovery of Erroneous Refunds 201304007	<b>6532.00-00</b>  6532.03-00
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015	<b>6601.00-00</b>
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 201225011	<b>6621.00-00</b>
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201210033  • Voluntary Filing of Late Return 201238028  • Increase in Penalty for Fraudulent Failure to File 201238028	<b>6651.00-00</b>  6651.07-00  6651.22-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026	<b>6662.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>  • Definition of Underpayment 201302036  • Reasonable Cause Exception 201202026	<b>6664.00-00</b>  6664.01-00  6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>  • Procedure for Assessing Certain Additions to Tax 201226028	<b>6665.00-00</b>  6665.02-00
<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> <b>201312036</b>	<b>6672.00-00</b>
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028  • Requirement for Filing Return  • <i>Application of Section 6048</i> 201208028  • Reasonable Cause Exception 201208028	<b>6677.00-00</b>  6677.01-00  6677.01-01  6677.03-00
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017	<b>6700.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017	<b>6701.00-00</b>

<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201246028 201248022	<b>6721.00-00</b>
	• Failure v. No Failure 201234025	6721.01-00
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020	<b>6901.00-00</b>
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
<b>Section 6903</b>	<b>Notice of Fiduciary Relationship (See Also 3467)</b> 201302027	<b>6903.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 201231001	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 201310036	<b>7121.00-00</b>
	• Finality 201240021	7121.02-00
<b>Section 7122</b>	<b>Compromises</b> 201302032	<b>7122.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b>	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 201235013	<b>7426.00-00</b>
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201238032	<b>7428.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035	<b>7453.00-00</b>
	• Evidence and its Submission 201224030	7453.31-00
<b>Section 7513</b>	<b>Reproduction of Returns and Other Documents</b> 201224030	<b>7513.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>
	• Timely Payments 201302022	7519.02-00
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b>	<b>7602.00-00</b>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
<b>Section 7603</b>	<b>Service of Summons</b>	<b>7603.00-00</b>



	• Method of Delivery 201310038	7603.01-00
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 201212017	7605.01-00
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified 201310030	7609.02-00
<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	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 201238001 201238002 201238003 201240009 201241003 201243005 201243005 201244011 201245003 201246003 201246003 201246006 201246006 201246014 201246014 201246015 201246015 201246016 201246016 201246026 201246026 201247002 201247003 201247006 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 <b>201312001 201312002 201312003 201312004 201312005</b> <b>201312006 201312007 201312008 201312009 201312010 201312011 201312012</b> <b>201312013 201312014 201312015</b>	
	• Associations v. Corporations 201208020	7701.01-00
	• Partnerships v. Associations 201221015 <b>201312033</b>	7701.02-00
	• <i>Joint Ventures</i> 201305006	7701.02-02
	• Association v. Trust 201230014 201240009 201241003	7701.03-00
	• <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004	7701.03-06
	• <i>Ordinary Trusts</i> 201245003	7701.03-08
	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <i>Fixed Investment Trusts</i> 201229003	7701.03-11
	• Fiduciary v. Agent 201302026	7701.05-00
	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>Terminal Rental Adjustment Clause</i> 201304005	7701.25-04

	• Foreign Estate or Trust 201245003	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014	<b>7704.00-00</b>
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b> 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 201238009 201238011 201238012 201238016 201238019 201238020 201238021 201238022 201238023 201238024 201239004 201239012 201240002 201240003 201240004 201240010 201242002 201242005 201242006 201243004 201243004 201243005 201243005 201243007 201243007 201243008 201243008 201243010 201243010 201243012 201243012 201244009 201244011 201245005 201245012 201245013 201245015 201245016 201246002 201246002 201246017 201246017 201246018 201246018 201246020 201246020 201246022 201246022 201247007 201247024 201248003 201248005 201248014 201248015 201249003 201249008 201250015 201250018 201251001 201251009 201252003 201252004 201252009 201301005 201301006 201301020 201302001 201302002 201302003 201302008 201303004 201303006 201305007 201305008 201306002 201306011 201306020 201307004 201308012 201308013 201308014 201308015 201309002 201309002 201310007 201310011 201310012 201310022 201311017 <b>201312018 201312029</b>	<b>9100.00-00</b>

• Section 42; Low-Income Housing Credit 201206002 201206002 201218006 201243011 201243011 201302014	9100.01-00
• Section 59(e) 201210011 201236013	9100.02-00
• <i>Development Expenditures</i> 201240011	9100.02-05
• Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 <b>201312021</b>	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206005 201206010 201206010 201214018 201246021 201246021	9100.06-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 <b>201312026</b>	9100.09-00
• Section 446 201224016 201224017 201303002 201311012	9100.10-00
• <i>Accounting Methods</i> 201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004 201303002 201311012	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016	9100.15-00
• Section 1502; Election to File Consolidated Return 201249007 201251008	9100.20-00
• Other 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246023 201246024 201246024 201246025 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201309001 201310018 201310024 201310025 <b>201312019 201312024</b> <b>201312025</b>	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019	9100.26-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 201238001 201238002 201238003 201243005 201243005 201244001 201244011 201246003 201246003 201246014 201246014 201246015 201246015 201246016 201246016 201246026 201246026 201247002 201247003 201247006 201248005 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201311017 <b>201312001 201312002 201312003 201312004 201312005</b> <b>201312006 201312007 201312008 201312009 201312010 201312011 201312012</b> <b>201312013 201312014 201312015</b>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 201224015 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201309001	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025 201310032	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023	

• Not Able to Identify Under Present List

9999.98-00

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 201238011 201238012 201238016 201239007  
201240005 201240019 201240020 201240023 201242026 201243001 201243001  
201243004 201243010 201243010 201243020 201245005 201245012 201245013  
201245015 201245016 201246017 201246017 201246018 201246018 201246022  
201246022 201246030 201246030 201246030 201246030 201246035 201246035  
201246037 201246037 201247001 201247001 201247011 201247011 201248018  
201250009 201252016 201301001 201301014 201302008 201302017 201302017  
201302021 201302025 201302028 201303004 201303015 201303016 201305001  
201306011 201307009 201308015 201308016 201308030 201308036 201309002  
201309002 201309005 201309005 201309005 201309005 201309006 201309006  
201309006 201309006 201309007 201309007 201309007 201309007 201309008  
201309008 201309008 201309008 201309009 201309009 201309009 201309009  
201309010 201309010 201309010 201309010 201309012 201309012 201309020  
201309020 201310007 201310051 201311001 201311009 201311018 201311024  
201311027 201311027 201311044 **201312024 201312029 201312032 201312034**