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Section 6110 Index

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

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

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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

54 0000	201326001
408A 0000	201204027

Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00	
Section 38	General Business Credit 201310001	38.00-00	
Section 40	Alcohol Used as Fuel 201203015	40.00-00	
Section 42	Low-Income Housing Credit 201206002 201206002 201218006 201223005 201243011 201243011 201311007 201324014	42.00-00	
	• Secretary's Authority to Provide Regulations	42.14-00	
	• <i>Correction of Administrative Errors and Omissions</i> 201237013	42.14-01	
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201224001 201326002 201326003 201326004 201326005 201223002 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005	45.00-00	
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02	R
Section 47	Rehabilitation Credit 201228019 201234020	47.00-00	
	• General Rule; Percentages 201228015 201228016	47.01-00	
Section 48	Energy Credit; Reforestation Credit 201208035 201326008 201326009 201308005	48.00-00	
Section 50	Special Rules for Computing Investment Credit 201310001	50.00-00	
Section 53	Credit for Prior Year Minimum Tax Liability 201246034 201246034	53.00-00	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021	56.00-00	
Section 57	Items of Tax Preference • Intangible Drilling Costs 201235010	57.00-00 57.03-00	
Section 59	Other Definitions and Special Rules 201324008	59.00-00	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08	
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006	61.00-00	
	• Discharge of Indebtedness 201228023 201310031 201321019	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
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013 201309013	63.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005 201206005	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035	72.00-00
	• 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
Section 78	Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014	78.00-00
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 201322007	83.02-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019	101.01-02
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010	103.00-00
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007	104.00-00
	• Health and Accident Insurance 201313018	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001	104.02-00

	• Damages 201248019 201311006 201327002	104.03-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010	106.00-00
Section 108	Income From Discharge of Indebtedness 201218011 201228023 201316009 201316010 201325004	108.00-00
	• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010	108.01-00
	• Reduction of Tax Attributes 201316009 201316010	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010	108.02-01
	• General Rules for Discharges of Indebtedness 201250022	108.04-00
Section 115	Income of States, Municipalities, etc. 201202012 201210014 201314021 201314022 201314023 201314024 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026	115.00-00
	• Essential Governmental Function 201219006 201225007 201237005 201310010	115.03-00
Section 117	Qualified Scholarships 201302023	117.00-00
	• Scholarship or Fellowship Grant 201302023	117.02-00
Section 118	Contributions to the Capital of a Corporation 201221002	118.00-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004	121.00-00
Section 132	Certain Fringe Benefits 201302039	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 201219021	132.04-01
Section 141	Private Activity Bond; Qualified Bond 201213010 201216009 201228029	141.00-00
	• Private Loan Financing Test 201246007 201246007 201246032 201246032	141.02-00
	• Management Contracts 201228029	141.07-00
Section 142	Exempt Facility Bond 201232006	142.00-00

	• Qualified Residential Rental Project 201232006	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
Section 150	Definitions and Special Rules 201326007	150.00-00
Section 152	Dependent Defined 201212016	152.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039	162.00-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201224018 201219009 201219010 201219011	162.04-03
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Expenditures Against Public Policy 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027	162.21-01
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i> 201321017	162.36-02
Section 163	Interest 201207009 201224027 201224028 201313013 201316003	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• 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

Section 164	Taxes 201202004 201309004 201309004	164.00-00
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
Section 165	Deductions For Losses 201240007 201240015 201306018 201308025 201325007	165.00-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022	165.04-00
	• Worthless Securities 201252008	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007	165.06-02
	• Disaster Losses 201306017	165.07-00
Section 166	Bad Debts	166.00-00
	• Other 201302024	166.06-00
Section 167	Depreciation 201221002 201317003	167.00-00
	• Basis 201214007 201249013	167.07-00
	• Date Property Placed in Service 201205005 201326008 201326009 201302007 201311003	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014	167.22-01
Section 168	Modified Accelerated Cost Recovery System 201202017 201246034 201246034 201249003	168.00-00
	• 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
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• Redeterminations, Changes in Use 201228036	168.32-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00

Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012	
	• Value of Contribution	170.02-00
	201319010	
	• Percentage Limitations - Corporations	170.08-00
	201226021	
	• Donees of Charitable Contributions in General	170.09-00
	201228026 201239011 201240036	
	• <i>United States, States, Political Subdivisions, Etc.</i>	170.09-01
	201228026	
	• Carryovers	170.10-00
	• <i>Corporations</i>	170.10-02
	201226021	
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i>	170.12-03
	201249002	
	• Qualified Conservation Contribution	170.14-00
	201212009 201212010 201239008	
	• Other	170.19-00
	201307008 201322046	
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	201226021 201243014 201315002	
	• Carryback and Carryover	172.01-00
	201228013 201233006 201249004 201309013 201309013 201310025	
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible)	174.00-00
	201324008	
	• Election to Amortize	174.01-00
	201236013	
Section 179	Election to Expense Certain Depreciable Business Assets	179.00-00
	• Section 179 Property	179.01-00
	201234024	
Section 197	Amortization of Goodwill & Certain Other Intangibles	197.00-00
	201203004 201228011 201317003	
	• Certain Elections for Intangible Property	197.01-00
	201214014	
Section 215	Alimony, etc., Payments	215.00-00
	201206005 201206005 201246005 201246005	
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	201311021 201317003 201319009	
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i>	263.02-01
	201240011 201248014 201248015	
	• Permanent Improvements	263.03-00
	201213023	
	• Allocation Between Capital Expenditure and Expense	263.14-00
	201234026 201234027	

	• Election to Deduct or Capitalize Certain Expenditures 201221013	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• 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
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)	264.00-00
	• Exceptions 201322035	264.03-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	201252008	
	• 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 201323005	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)	274.00-00
	• Substantiation 201246031 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 301	Distributions of Property	301.00-00
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028	
Section 302	Distributions in Redemption of Stock	302.00-00
	201202010 201202020 201207002	
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012	302.03-00

Section 304	Redemption Through Use of Related Corporations	304.00-00
	• Acquisition by 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
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	201247004 201306012 201306013 201306014 201308001 201312028	
	• Stock Dividends 201304002	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028	305.03-00
	• Disproportionate Distributions 201213011	305.04-00
Section 306	Dispositions of Certain Stock	306.00-00
	201308001	
	• Section 306 Stock v. Not 306 Stock 201308001	306.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease)	312.00-00
	• Allocation in Separations 201240017 201249012	312.09-00
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations	331.00-00
	201211020 201252008	
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries	332.00-00
	201228030 201228033 201236014 201240017 201249012 201252014 201308002	
	• Nonrecognition of Gain or Loss 201213018 201314001 201228030 201236014 201308002 201315016	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	336.00-00
	201237017	
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	• Loss Disallowance 201310015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010	337.16-02

Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	201211009 201213013 201214012	
	• Express Election	338.01-00
	201214018	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201206010 201246021 201246021	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004	
Section 341	Collapsible Corporations	341.00-00
	201209025	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	201201012 201212001 201214014 201224006 201314001 201228030 201232030	
	201232033 201240017 201249012 201250004 201252002 201252014 201312017	
	• Control v. No Control by Transferor	351.01-00
	201224006 201326014 201242007 201306006	
	• Series of Transactions	351.02-00
	201212001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	201202007 201208017 201213001 201213005 201216027 201228030 201228033	
	201229002 201232033 201236014 201238018 201240013 201244006 201245020	
	201252017 201305003 201306010 201310023 201312017 201323017 201325009	
	• Spin-Off	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027	
	201314001 201228002 201228030 201232014 201232033 201233016 201236014	
	201240017 201244006 201244008 201246027 201246027 201249012 201251006	
	201305003 201306006 201308002 201312017 201312020 201312022 201315009	
	201315016 201325009	
	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009	
	201238018 201240016 201245020 201246027 201246027 201252017 201306010	
	201308017 201308018 201310023 201313016 201323017 201327003	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016	
	• Active Business	355.03-00
	201219003 201251006	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006	
	• Business Purpose	355.04-00
	201308017 201308018	
	• Distributions Within a Consolidated Group	355.09-00
	201305003	

	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008	357.02-02
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033	361.00-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
Section 367	Foreign Corporations	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
Section 368	Definitions Relating to Corporate Reorganizations 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201314003 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201325009	368.00-00
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201314008 201314028 201326006 201228033 201232033 201252002 201252014 201312017	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003	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 201314001 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201315016 201325009	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021	368.05-00

	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201314003 201326006 201228030 201236014 201239003 201250004 201252011 201252014 201316017 201322008	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> 201314028 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
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting 201237012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201314035 201326013 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201309013 201322032	382.00-00
	• Definitions and Special Rules 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• Operating Rules 201322032	382.12-00
	• <i>Title 11 or Similar Case</i> 201306003 201322032	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020	401.00-00
	• Impossibility of Diversion 201228055	401.03-00

	• Required Distributions 201202042 201208039 201318033 201320021	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 201320021	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025	402.00-00
	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030	403.00-00
	• Rollover Amounts 201212023 201224043 201323040	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206022 201206024 201206024 201208043 201218024 201221034 201229012 201233023	404.00-00
Section 408	Individual Retirement Accounts 201208039	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00

	• Rollover Contributions	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 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 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 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021	
	• Distributions	408.06-00
	201318033	
Section 408A	Roth IRA	408A.00-00
	201219035 201219036 201219037 201230029 201242018 201320022	
Section 412	Minimum Funding Standards	412.00-00
	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 201316025 201319035 201322050 201327022	
Section 414	Definitions and Special Rules	414.00-00
	201305021 201317025	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201309027 201318030 201319036 201322051 201323042 201323043	
	• Certain Employee Contributions	414.09-00
	201305021	
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	• Aggregation Rules	419.13-00
	201225019	
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Termination of Election	444.04-00
	201302022	
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	201228035	

	• Change of Methods (Permissible v. Not Permissible) 201202021	446.04-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023	451.00-00
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• 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
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043	457.00-00
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006	461.00-00
	• 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
Section 465	Deductions Limited to Amount at Risk	465.00-00
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028	465.01-02

Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030	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
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	201208036	
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	201244017 201312041 201324018	
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 201221012	469.03-03
	• Material Participation Defined 201317010	469.08-00
	• Real Property Business 201321021	469.14-00
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 201208033	472.01-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	201238025	
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004	481.02-02

Section 501

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)

501.00-00

201204019 201210044 201216040 201217018 201217019 201224033 201224036
 201218041 201219024 201219025 201221023 201229001 201229010 201230025
 201232036 201233017 201234030 201236032 201242014 201242015 201242017
 201244021 201245021 201303017 201305013 201311028 201311029 201313034
 201317011 201319031 201322041 201323024 201325017

• Title-Holding Company
 201309014 201309014

501.02-00

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
 201203030 201203031 201206018 201206018 201209009 201209010 201210041
 201210044 201215010 201215011 201217018 201217019 201217020 201217022
 201217026 201224033 201224036 201314049 201314058 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 201313033
 201315027 201317020 201318009 201318012 201318017 201318027 201321024
 201321025 201322042 201322045 201323024 201323025 201323030 201323034
 201324020 201325015 201325017 **201327011 201327012 201327013 201327014**
201327018 201327019

• Employee Benefit Organization (See Also 0501.09-00)
 201203032 201313033

501.03-01

• Trusts

501.03-03

201219029 201237019 201306023 201317011

• Unincorporated Associations
 201241010

501.03-04

• Corporations

501.03-05

201202038 201204019 201204020 201204021 201205011 201210041 201211026
 201215011 201224033 201224036 201218041 201219025 201219028 201227006
 201228042 201229001 201229010 201230025 201233018 201236033 201241011
 201242014 201244021 201245021 201325014

• Civil Rights Groups
 201217021

501.03-07

• Educational Organizations

501.03-08

201252025 201303018 201304011 201305013 201323025 **201327015 201327015**

• Hospitals and Health Clinics (See Also 0501.06-03)
 201210041 201317012

501.03-11

• Libraries, Museums, etc.
 201221024

501.03-13

• Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)
 201215011 201322041

501.03-15

• Public Recreation Facilities and Athletic Organizations
 201204020

501.03-19

• Religious Organizations

501.03-20

201232034 201236033 201246041 201246041 201251018 201310045 201325017
201327018

• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011	501.03-25
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201314047 201314049 201234030 201250027 201250028 201305013 201306028 201317012 201322041 201323037 201327017	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034	501.03-33
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201224031 201224034 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016	501.04-00
• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032	501.04-01
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029	501.04-03
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016	501.04-07
• <i>Labor Organizations</i> 201217022 201311031	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201246039 201321026	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015	501.06-01
• <i>Conduct of Business for Profit</i> 201327015	501.06-02
• <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 201315030 201317014 201317015 201317016 201318026 201322044 201323033	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 201315030	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
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201224037 201221030 201250023 201250024 201251023	501.09-00
• <i>Geographic Locale</i> 201221030	501.09-02
• <i>Inurement</i> 201321040	501.09-03
• <i>Membership</i> 201224037 201221030 201250023 201250024 201251023	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026	501.10-00
• Local Benevolent Life Insurance Associations, etc. 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
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 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
• Proof of Exemption 201235023	501.31-00

	• 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 201314045 201314048 201314049 201326019 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 201313032 201315029 201323028 201323035	
	• <i>Distribution of Assets to Private Individuals</i>	501.32-01
	201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201314048 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201315029 201323028	
	• 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 201314045 201314046 201314047 201314048 201314049 201326019 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 201313032 201313033 201313034 201315029 201322053 201323028 201323035	
	• <i>Trustees Serve Private Interest</i>	501.33-01
	201226029 201228041 201236033 201315028	
	• "Exclusively" Test	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053	
	• Business Activities	501.36-00
	201314047 201234029 201250029 201310046	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201314045 201314049 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201309019 201311029	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025	
	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037	
	• Legislative and Political Propaganda Activities	501.38-00
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008	

Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024	507.00-00
	• Termination Under Section 507(a)(1) 201230026	507.01-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021	507.06-00
	• Aggregate Tax Benefit 201244020 201321025	507.07-00
	• Value of Assets 201321024 201321025	507.09-00
Section 509	Private Foundation Defined	509.00-00
	• 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>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201206018 201219024 201251019	511.00-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201206018	512.01-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i> 201213034 201213035 201235024 201302043	512.09-03
Section 513	Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054	513.00-00
	• Sales and Service to Public 201205013 201221024	513.04-00
Section 514	Unrelated Debt-Financed Income	514.00-00

	• Definitions--Debt-Financed Property 201221024	514.06-00
	• Acquisition Indebtedness 201206018 201206018 201246040 201246040	514.07-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements 201208025	542.02-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004	562.00-00
	• Preferential Dividends 201216031 201304002 201316013 201327006	562.03-00
Section 565	Consent Dividends 201202014	565.00-00
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
Section 597	Federal Financial Assistance Provided 201201010	597.00-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 642	Special Rules for Credits and Deductions 201216045	642.00-00
	• Charitable Deduction 201202019 201225004	642.03-00
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007	643.00-00
	• Income Defined 201320009	643.02-00

Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 201245008	663.04-00
Section 664	Charitable Remainder Trusts 201249002	664.00-00
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 201244004 201245006 201310002 201310003 201310004 201310005 201310006	671.00-00
	• Persons Treated as Grantors 201326011 201226019	671.02-00
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	• Power Exercisable Only by Will 201326011	674.01-00
Section 675	Administrative Powers 201235006	675.00-00
	• General Powers of Administration 201216034	675.04-00
Section 677	Income for Benefit of Grantor 201326011	677.00-00
Section 704	Partner's Distributive Share 201241005	704.00-00
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019	704.01-04
Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
Section 707	Transactions Between Partner and Partnership	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
Section 708	Continuation of Partnership 201315026	708.00-00
	• Termination 201326007 201244004	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201326014 201308019	721.00-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004	731.00-00

Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201314013 201240008 201250012	754.00-00
	• Timeliness of Election 201201007 201201014 201314013 201251004	754.02-00
Section 761	Terms Defined	761.00-00
	• Partnership 201235015 201323015	761.01-00
Section 807	Rules for Certain Reserves 201312031	807.00-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201309011 201323001 201323002 201323003 201323004	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201314020 201225013 201229008 201317002 201323009	831.00-00
	• Whether Company Qualifies as Insurance Company 201224018 201219009 201219010 201219011	831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022	832.00-00
	• Premiums Earned 201235011	832.05-00
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
Section 851	Definition of Regulated Investment Company 201325002	851.00-00
	• Gross Income Requirement 201206015 201206015 201319003	851.02-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	855.00-00
	• General Rule 201244003	855.01-00
Section 856	Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201314002 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201315007 201316013 201317001 201320007 201323016 201327006	856.00-00
	• Income Requirements 201225008 201225009 201246013 201246013	856.01-00
	• Investment Requirements 201236006 201315007	856.02-00
	• Other Requirements 201225008 201225009	856.03-00

	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004	857.00-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00
Section 860	Deduction for Deficiency Dividends	860.00-00
	• Adjustments 201239006	860.03-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007	861.02-00
	• Allocation and Apportionment of Deductions (In General)	861.08-00
	• <i>Net Operating Losses</i> 201228013	<i>861.08-12</i>
	• Allocation and Apportionment of Interest Expense (In General) 201320017	861.09-00
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017	<i>861.09-06</i>
	• <i>Fair Market Value Method</i> 201320017	<i>861.09-07</i>
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	<i>863.02-04</i>
Section 864	Definitions	864.00-00
	• Effectively Connected Income 201325012	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	<i>864.02-01</i>
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020	864.04-00
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	<i>871.02-13</i>
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00

Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
Section 897	Disposition of Investment in United States Real Property	897.00-00
	201321007	
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
Section 904	Limitation on Credit	904.00-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	201313023	
	• Election	911.11-00
	• <i>Reelection</i> 201231006 201308023	911.11-03
Section 952	Subpart F Income Defined	952.00-00
	201240019	
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	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 201325005	954.03-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	• Pledges and Guarantees 201203010	956.05-00
Section 987	Branch Transactions	987.00-00
	• Remittances (Definition) 201321007	987.03-00
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Election 201216006 201224025 201221003 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005	992.02-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201326014 201218003 201223012 201238004 201243004 201243006 201243006 201245007 201308016 201319018 201320009	1001.00-00
	• Amount Realized 201221004	1001.02-00
Section 1014	Basis of Property Acquired From a Decedent 201245006	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024	1031.00-00
	• Like Kind Property 201216007 201238027	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020	1031.05-00
	• Multi-Party Exchanges 201252018	1031.06-00
	• Exchanges Not Solely In Kind 201325011	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion	1033.00-00
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201206005	1041.00-00
Section 1092	Straddles	1092.00-00
	• Special Rule for Identified Straddles 201241005	1092.02-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00

Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010	1223.00-00
Section 1234	Option to Buy or Sell • Gain or Loss of Purchaser 201214021	1234.00-00 1234.01-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty • Section 1250 Property 201243003 201243003 • Exceptions and Limitations • <i>Gifts</i> 201318003	1250.00-00 1250.01-00 1250.04-00 1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market • Definitions • <i>Qualified Board or Exchange</i> 201322033	1256.00-00 1256.07-00 1256.07-05
Section 1286	Tax Treatment of Stripped Bonds 201229003	1286.00-00
Section 1295	Qualified Electing Fund • Time For Making Election 201228021 201249014 • <i>Retroactive Elections</i> 201201013 201210017 201314026 201248009 201248010 201302010 201302011 201302019 201302020 201319006 201319007 201321010 201322017 201322018	1295.00-00 1295.02-00 1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014	1296.00-00
Section 1297	Special Rules 201322009	1297.00-00
Section 1311	Correction of Error 201208027 201313027	1311.00-00
Section 1313	Definitions • Determination v. No Determination 201247001 201247011	1313.00-00 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029	1341.00-00
Section 1361	Definitions 201203006 201216027 201314003 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243007 201243008 201243008 201301004 201302004 201302005 201302006 201310022 201322016 201322036 201325008 • Small Business Corporation v. Not a Small Business Corporation 201201006 201314003 201314008 201218005 201237014 201250018 201322036 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018	1361.00-00 1361.01-00 1361.01-02

• <i>Non-Resident Alien as Shareholder</i> 201312023	1361.01-03
• <i>More than One Class of Stock</i> 201207002 201214001 201314014 201314031 201326012 201218004 201234001 201236003 201309003 201309003 201322036	1361.01-04
• <i>Certain Trusts Permitted as Shareholders</i> 201216034 201224013 201226019 201232003 201238017	1361.03-00
• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009	1361.03-02
• <i>Electing Small Business Trusts</i> 201201006 201224013 201238017	1361.03-03
• <i>Qualified Subchapter S Subsidiary</i> 201208011 201208022 201211009 201216015 201216027 201314003 201326014 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243007 201243008 201243008 201247007 201301003 201306009 201306020 201310022 201320011 201325008	1361.05-00
Section 1362 Election by Small Business Corporation	1362.00-00
201201006 201205002 201205006 201206009 201206009 201206011 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201314030 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 201316012 201320008 201322006 201322016 201322036 201324011	
• <i>Eligible v. Ineligible</i> 201205002 201206009 201206009 201217009 201314030 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201322036	1362.01-00
• <i>Election After Termination</i> 201206009 201206009 201217009 201312023 201320012	1362.01-02
• <i>Late Elections</i> 201201006 201202016 201203009 201203011 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201224004 201224026 201314030 201314031 201314034 201314036 201314040 201314041 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 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001	1362.01-03

	• Termination of Election	1362.02-00
	201201006 201205002 201206009 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201243009 201252001 201306004 201306005 201320008	
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	201206009 201206009 201217009 201252001 201324004	
	• <i>Passive Investment Income</i>	1362.02-03
	201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008	
	• 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 201314006 201314012 201314014 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 201312016 201313002 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006	
Section 1366	Pass-Thru of Items to Shareholders 201327009	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders 201237017	1367.00-00
Section 1368	Distributions 201207002 201216027	1368.00-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 201202014 201314008 201219003	1374.00-00
Section 1381	Organizations to Which Part Applies	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009	1382.00-00
	• Patronage Dividends 201228035	1382.02-00
Section 1388	Definitions; Special Rules 201234018	1388.00-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006	1441.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007	1501.00-00

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027		
	• Intercompany Transactions	1502.13-00	
	201208034 201243013 201243013 201312027		
	• <i>Stock of Members</i>	1502.13-01	
	201210018 201228011 201312027 201322002		
	• 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 201312025 201315002 201322034 201323011		
	• Investment Adjustment	1502.32-00	
	201213013 201214012		
	• Accumulated Earnings Tax on Separate Basis	1502.47-00	
	201316008		
	• 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 201313019 201317005 201319005 201323010 201324010		
	• <i>When Group Remains in Existence</i>	1502.75-10	
	201314028 201228002		
	• <i>Common Parent No Longer in Existence</i>	1502.75-11	
	201326006 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 201324004		
	• Consolidated Returns for Subsequent Years	1502.89-00	
	201324004		
	• Election to File Separate Returns	1502.90-00	
	• <i>Changes in Affiliated Groups</i>	1502.90-01	
	201251003		
	• Carryover and Carryback	1502.92-00	
	201228005 201312019		
	• Intercompany Transactions	1502.93-00	
	201208034		
	• Stock Transactions	1502.94-00	
	201208034		

	• 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 201323008	1502.99-00
Section 1504	Definitions	1504.00-00
	201213012 201214020 201251003 201306007 201306008 201310016	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010	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
Section 2001	Imposition and Rate of Tax	2001.00-00
	201205001 201208005 201243006 201243006	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004	
	• Inclusion of Certain Property in Gross Estate 201323007	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025	
	• Power to Alter or Amend	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 201209003 201210008 201214022 201218003 201229005 201231007 201243001 201243001	2041.00-00
	• General Power v. Not a General Power 201207001 201208003 201208004	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006	2042.00-00
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005 201206005	2043.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 201206005	2053.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004	2055.00-00
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 201243004 201243004	2056.00-00
	• Qualified Terminable Interest Property 201303003	2056.07-00
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201243012	2056A.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201243004 201303003	2207A.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012 201233008 201243001 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025	2501.00-00
	• 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
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests 201208026	2503.03-00
Section 2511	Transfers in General (Gift v. Not a Gift) 201206005 201206005 201243004 201243004 201244014	2511.00-00
	• Gifts Indirectly Made 201208026	2511.04-00
	• Renunciation of Testate or Intestate Share 201228017	2511.18-00
Section 2512	Valuation of Gifts 201206005 201206005	2512.00-00

Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 201240003 201240004	2513.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 201210008 201310002 201310003 201310004 201310005 201310006	2514.00-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 201206005 201206005	2516.00-00
Section 2518	Disclaimers 201208005 201245004	2518.00-00
Section 2519	Disposition of Certain Life Estates 201243004 201243004 201303003	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007	2522.00-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
Section 2601	Tax On Generation Skipping Transfers 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201314017 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201243001 201245007 201246004 201246004 201320009	2601.00-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201243006 201320009	2601.03-01
	• <i>Constructive Additions</i> 201250001	2601.03-08
	• Transitional Rules 201216010 201314017 201320009	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 201322010 201322011 201322012 201322013 201322014 201322015	2601.04-01
	• <i>Amendments to Wills or Revocable Trusts</i> 201316004	2601.04-03
	• <i>Cases of Mental Incompetency</i> 201314017 201316004	2601.04-05
Section 2631	GST Exemption 201250005	2631.00-00
Section 2632	Special Rules for Allocation of GST Exemption 201210008 201314032 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201315014 201316011	2632.00-00
	• Time and Manner of Allocation 201314018 201252003 201252004 201316001 201316002 201320004	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201242005 201321005 201321006	2632.02-00

Section 2642	Inclusion Ratio 201217011 201217012 201314018 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201315005 201321002 201322025	2642.00-00
	• Inclusion Ratio Defined 201210008	2642.01-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
Section 2652	Other Definitions 201243001 201243001	2652.00-00
	• Transferor Defined 201210008 201320005	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201246020 201316011 201320005 201322031	2652.01-02
Section 2654	Special Rules 201243004 201246020 201246020 201322031	2654.00-00
Section 2663	Regulations 201311004	2663.00-00
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003	2702.00-00
Section 2703	Certain Rights and Restrictions Disregarded	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3121	Definitions 201214023 201251016 201302031	3121.00-00
	• 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
Section 3401	Definitions	3401.00-00
	• Wages Subject to Withholding 201205008 201319015	3401.01-00
Section 3406	Backup Withholding	3406.00-00
	201246028 201246028 201248022	
	• 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
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	201245018 201306019	
Section 4052	Definition and Special Rules	4052.00-00
	201306019	
Section 4101	Registration and Bond for Petroleum Products	4101.00-00
	201322040	
Section 4251	Communications Tax (Taxable v. Not Taxable)	4251.00-00
	201312044	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	201210026 201233015 201245019 201252016	
	• Amounts Paid 201226015	4261.01-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)	4281.00-00
	201233015	
Section 4401	Wagering Tax (Taxable v. Not Taxable)	4401.00-00
	201242011 201251012	
Section 4411	Occupational Tax (Taxable v. Not Taxable)	4411.00-00
	201242011	
Section 4611	Imposition and Rate of Tax on Petroleum	4611.00-00
	201211010	
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	201230026 201321024	
	• Exempt Operating Foundations 201306023	4940.03-00
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021	
	• Definition of Self-Dealing 201206019 201206019 201221031 201301015 201311034 201321024	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031	

	• Definitions of Principal Terms 201243015	4942.03-00
	• <i>Distributable Amount</i> 201231016	4942.03-02
	• <i>Minimum Investment Return</i> 201323029	4942.03-03
	• <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
Section 4943	Excise Taxes on Excess Business Holdings 201216045 201228039 201232038 201236032 201303021	4943.00-00
	• Initial 5% Tax on Excess Holdings 201229011	4943.01-00
	• Definition of Excess Business Holdings 201323029	4943.03-00
	• Other Definitions and Rules 201311035	4943.04-00
Section 4944	Excise Tax on "Jeopardizing" Investments 201216045 201230026 201231014 201231015	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 201216045 201230026 201231014 201231015 201243015 201305014	4945.00-00
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Influencing The Outcome of Elections</i> 201307013	4945.04-03
	• <i>Grants to Individuals</i> 201202030 201202031 201202032 201202033 201202034 201202035 201202036 201202037 201203026 201203027 201203028 201203029 201204014 201204015 201205016 201205017 201205018 201205019 201207010 201207011 201207012 201208037 201210038 201210039 201211027 201211028 201211029 201214032 201214033 201216041 201216042 201216043 201216044 201217023 201217024 201217027 201224038 201224039 201219033 201219034 201223022 201226030 201226031 201226032 201226033 201227005 201228038 201232037 201233020 201235025 201236031 201239014 201240024 201241013 201242013 201245028 201249017 201250026 201251020 201251021 201252019 201302042 201304009 201304010 201306024 201306025 201308031 201310042 201310044 201315032 201315033 201316022 201316023 201317019 201318008 201319032 201319033 201321029 201321030 201321031 201322047 201322048 201324019	4945.04-04
	• <i>Grants to Organizations</i> 201243015	4945.04-05
Section 4946	Definitions and Special Rules 201303021	4946.00-00
	• Disqualified Person 201301015	4946.01-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Additional Tax 201228048	4971.02-00
Section 4975	Tax on Prohibited Transactions 201212013	4975.00-00

	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans	4976.00-00
	• Disqualified Benefits 201232022	4976.01-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201305004	4982.00-00
	• Definitions and Special Rules 201305004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006	4982.06-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	• Individuals 201211015	6012.01-00
Section 6013	Joint Returns of Income Tax by Husband and Wife 201325013	6013.00-00
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
Section 6020	Returns Prepared for or Executed by Secretary 201238028	6020.00-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 201217025	6033.00-00
	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts 201207006	6034A.00-00
Section 6041	Information at Source 201201001 201219013 201221002 201252005 201307005 201310043 201311006	6041.00-00
	• Exceptions 201327002	6041.06-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201246028 201248022	6041.10-00

Section 6045	Returns of Brokers	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
Section 6048	Returns as to Certain Foreign Trusts	6048.00-00
	201208028	
Section 6049	Returns Regarding Payments of Interest	6049.00-00
	201221018 201310043	
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities	6050P.00-00
	201217001 201240001 201301013	
Section 6051	Receipts for Employees	6051.00-00
	201312030	
Section 6061	Signing of Returns and Other Documents	6061.00-00
	201210031 201214027 201302035 201316018	
Section 6081	Extension of Time for Filing Returns	6081.00-00
	201202005	
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	201237018 201239009 201310041 201312046	
	• General Rule 201218013	6103.01-00
	• Definitions 201319013	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037	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
Section 6110	Public Inspection of Written Determinations	6110.00-00
	201321020	
Section 6166	Extension of Time to Pay Estate Tax	6166.00-00
	201226027 201304006	
	• Election - Time and Manner 201302037	6166.01-00
Section 6201	Assessment Authority	6201.00-00
	201221014 201246036 201246036 201320019	
	• Administrative Procedures 201211018 201211022	6201.01-00
Section 6203	Method of Assessment	6203.00-00
	201310033	
Section 6211	Definition of a Deficiency	6211.00-00
	201221021 201312039	

Section 6212	Notice of Deficiency	6212.00-00
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Recission of Notices of Deficiency 201246033 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047	6213.08-00
Section 6221	Tax Treatment Determined At Partnership Level	6221.00-00
	201202023 201207008 201303010 201307007 201319027	
Section 6223	Notice to Partners of Proceedings	6223.00-00
	201212019 201213027 201218012 201219018 201247014	
	• Information for Secretary's Notices 201210030	6223.02-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements	6224.00-00
	201310036	
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042	6224.01-01
	• <i>Settlement of Penalties</i> 201236029	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025	6224.01-05
	• Application of Consistent Settlement Rule 201319022	6224.02-00
Section 6227	Administrative Adjustments Requests	6227.00-00
	201303014 201311025	
	• Other Requests 201236028 201320018	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00

Section 6229	Period of Limitations for Making Assessments	6229.00-00
	201213028 201219016 201239010 201302038 201315024	
	• Extension by Agreement	6229.02-00
	201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015	
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i>	6229.03-02
	201303011	
	• Suspension of Statutory Period	6229.04-00
	201221016	
Section 6230	Additional Administration Provisions	6230.00-00
	201215009	
	• Claims Arising Out of Erroneous Computations	6230.03-00
	201204011	
Section 6231	Definitions and Special Rules	6231.00-00
	201211023	
	• Partnerships	6231.01-00
	201235015 201303012	
	• <i>Exception for Small Partnerships</i>	6231.01-01
	201219022 201221019 201251017 201303011 201319014	
	• Partner	6231.02-00
	201326016 201319026	
	• Partnership Item	6231.03-00
	201210034 201211013 201326017 201221017	
	• Affected Item	6231.05-00
	201206017 201206017 201210036 201324018	
	• Computational Adjustment	6231.06-00
	201210037	
	• Tax Matters Partner	6231.07-00
	201202024 201204013 201207005 201211017 201326018 201219017 201219019 201219023 201251013 201251014 201302034 201304008	
	• Husband and Wife	6231.12-00
	201319024	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	201202025 201303013	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	201211017 201241007 201244019	
Section 6321	Lien for Taxes (Lien Right v. No Lien Right)	6321.00-00
	201216039 201306022	
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	• <i>Trusts</i>	6321.01-51
	201324017	
	• Lien Priority v. No Lien Priority	6321.03-00
	201323019	
	• <i>State and Local Taxes and Liens</i>	6321.03-23
	201244016	

Section 6323	Validity and Priority of Lien Against Mortgagees, Pledges, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015	6323.00-00
	• Filing Notice of Lien	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00
	• Estate Tax Liens 201210032 201214031	6324.01-00
Section 6325	Release of Lien or Discharge of Property 201202018	6325.00-00
	• Certificate of Discharge 201214028	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
Section 6331	Levy and Distraint 201240022 201248016 201248020 201302029 201310040 201316019	6331.00-00
	• 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
Section 6333	Production of Books 201211016	6333.00-00
Section 6334	Property Exempt From Levy 201316019	6334.00-00
Section 6401	Amounts Treated as Overpayments 201252015	6401.00-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020	6402.00-00
	• 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
Section 6404	Abatements 201215006 201313029	6404.00-00
	• General Rule	6404.01-00
	• <i>After Limitation Period</i> 201302025	6404.01-02

Section 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6411	Tentative Carryback and Refund Adjustments	6411.00-00
	• Contents of Applications 201244018	6411.04-00
	• Time for Filing Application 201244018	6411.05-00
Section 6427	Fuels Not Used for Taxable Purposes	6427.00-00
	201230022	
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred)	6501.00-00
	201207007 201221014 201235020 201240023 201319017 201319030	
	• 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>Transferee Liability</i> 201319012	6501.05-06
	• <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 201323020 201324016	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
	• <i>Filing of Waiver by Fiduciary</i> 201324016	6501.08-08
Section 6502	Collection After Assessment (Timely v. Not Timely)	6502.00-00
	201313022	
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended)	6503.00-00
	201211019	

Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022	6511.00-00
	• Limitation of Amount 201210029 201319011	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 201316016	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
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030	6514.00-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters	6521.00-00
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred)	6532.00-00
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015	6601.00-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011	6621.00-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033	6651.00-00
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028	6651.22-00
Section 6662	Accuracy-related penalty 201207008 201213026	6662.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036	6664.01-00

	• Reasonable Cause Exception 201202026	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022	6672.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6700	Promoting Abusive Tax Shelters 201235017	6700.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017	6701.00-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201246028 201248022 201315017	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017	6722.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020	6901.00-00
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017	7121.00-00
	• Finality 201240021	7121.02-00

Section 7122	Compromises 201302032	7122.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030	7402.00-00
Section 7425	Discharge of Liens	7425.00-00
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032	7428.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035	7453.00-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Timely Payments 201302022	7519.02-00
Section 7602	Examination of Books and Witnesses	7602.00-00
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
Section 7603	Service of Summons	7603.00-00
	• Method of Delivery 201310038	7603.01-00
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer 201212017	7605.01-00
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified 201310030	7609.02-00
Section 7651	Administration and Collection of Taxes in Possessions 201319016	7651.00-00

Section 7701	Definitions	7701.00-00
	201201008 201202011 201202013 201205007 201206007 201206007 201206008 201206008 201206012 201206012 201206013 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201224008 201224009 201224020 201224021 201224022 201314010 201314015 201314039 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 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201320016 201321001 201321004 201321013 201321014 201321015 201322021 201322022 201322037 201322038	
	• Associations v. Corporations 201208020	7701.01-00
	• Partnerships v. Associations 201221015 201312033	7701.02-00
	• <i>Joint Ventures</i> 201305006 201323015	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
Section 7702	Life Insurance Contract Defined	7702.00-00
	201230009	
	• Definition 201230009	7702.01-00

	• Cash Value Accumulation Test 201230009	7702.02-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	• Definition 201213016	7702B.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024	
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201206004 201208021 201216022 201217005 201224023 201314029 201314038 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201315008 201315015 201322024 201324002	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
Section 7805	Rules and Regulations	7805.00-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206007 201206008 201206008 201206012 201206012 201208011
201208012 201208022 201209004 201210006 201210021 201212002 201212003
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201224002 201224019 201224027 201224028 201314006 201314007 201314011
201314013 201314016 201314017 201314018 201314030 201314032 201314037
201314039 201326010 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
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201252004 201252009 201301005 201301006 201301020 201302001 201302002
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201312018 201312029 201313003 201313013 201313017 201315005 201315006
201315011 201315013 201315014 201316001 201316002 201316003 201316009
201316010 201316011 201316014 201317002 201318002 201320004 201320005
201320011 201320016 201320022 201321001 201321002 201321003 201321004
201321005 201321006 201322019 201322031 201322039 201323009 201324008
201324014 201325004 201325008

• Section 42; Low-Income Housing Credit 9100.01-00
201206002 201206002 201218006 201243011 201243011 201302014

• Section 59(e) 9100.02-00
201210011 201236013

• *Development Expenditures* 9100.02-05
201240011

• Section 168; MACRS 9100.04-00
201205003 201210011 201314009 201314033 201230002 201232001 201236010
201236011 201236012 201248004 201303001 201303007 201310014 201312021
201316006 201316007 201320013 201320015

• Section 266; Carrying Charges 9100.05-00
201319008

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
201206005 201206005 201206010 201206010 201214018 201246021 201246021
201317008

• Section 442; Accounting Periods 9100.09-00
201224024 201305009 201311019 201311020 201312026

• Section 446 9100.10-00
201224016 201224017 201303002 201311012 201318007

<ul style="list-style-type: none"> • <i>Accounting Methods</i> 9100.10-01 201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004 201303002 201311012 201318007 • Section 472; LIFO Election 9100.11-00 201208033 201232012 201232013 201233005 201317006 • Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00 201245008 • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00 201201007 201201014 201213006 201213024 201214006 201314013 201240008 201250012 201251004 201311016 • Section 1502; Election to File Consolidated Return 9100.20-00 201249007 201251008 201319005 201323010 • Other 9100.22-00 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201314019 201314027 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 201312019 201312024 201312025 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00 201202019 • Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00 201249005 201250010 201310015 • 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 201314010 201314015 201314030 201314037 201314039 201326010 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 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038 	
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Section 9114

Tax Conventions (See Also 894.01-00 through 894.12-00)

9114.00-00

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 201224015 201314019 201314027 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	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
Section 9999	Miscellaneous Issues	9999.00-00
	201213025 201310032 201319019	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020	
	• 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
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