

Issue Title	UIL	Contact(s)
Embassy Initiative	N/A	Maggie Harris
Section 893- Certification Issues (International)	893	Maggie Harris
Foreign Earnings Repatriation (International)	965	Maggie Harris
Foreign Bank and Financial Accounts Report Penalties (FBAR) (International)	9999.99-01	Maggie Harris
Capitalization of Delay Rentals (Petroleum)	263A.01-05	Joe Ali
Conservation Easements (Valuation)	N/A	Joe Ali
Cost Depletion- Recoverable Reserves (Petroleum)	611.05-01	Joe Ali
Petroleum Industry	N/A	Joe Ali
IRC 43 - Petroleum Industry - Enhanced Oil Recovery Credit	43.01-00	Joe Ali
MACRS Asset Categories for Petroleum Refinery Assets (Petroleum)	N/A	Joe Ali
Athletes and Entertainers (International)	N/A	Maggie Harris
TEFRA	N/A	Joe Ali
Interest Suspension under IRC 6404(g) (Reportable & Listed Transactions)	6404(g)	Joe Ali
Amortization of Covenants Not to Compete (Intangibles)Distribution	167.14-02	Joe Ali
Amortization of Employment Contracts (Intangibles)	167.14-01	Joe Ali
Settlements with Governmental Entities - IRC 162(f)	162.21-17 (Health Care Fraud) 162.21-19 (Aerospace Defense Contractors) 162.21-20 (Fraud Settlements not under False Claims Act) 162.21-01 (Cases not covered under other UIL)	Joe Ali
Intangibles- IRC 197	197.00-00	Joe Ali
Indirect Expenses Related to Self Constructed Supplies - IRC 41(b) (Research Credit)	41.51-01	Joe Ali
Meritless Filing Position, United States Virgin Islands (USVI) (Notice 2004-45) (International)	IRC 932 and IRC 934	Chau Chester I
Estate and Gift Tax	N/A	Cuello Maricarmen R
Captive Insurance Risk Shifting Risk Distribution	N/A	Joe Ali

Dividends Received Deduction (DRD) Generator	246	Joe Ali
Hedge Funds- Domestic	N/A	Joe Ali
Merchant Card Information Report Document Matching Program (IRDM), 1099-K, and Payment Mix Method	61.10-00 61.35-00 61.37-06 6050W.00-00	Joe Ali
Domestic Production Deduction IRC 199	199	Joe Ali
Basis Adjustment, Change in Basis vs. Correction of Error - IRC 807 (Insurance- Life)	807.05-01	Joe Ali
Conversion of Not-for-Profit to a For-Profit Entity (Insurance)	N/A	Joe Ali
Tax Exempt Small Insurance Company Transactions Notice 2003-35 IRC 501(c)(15) & Notice 2004-64	501.15-00	Joe Ali
Insurance - Subject Matter Expert	1503.05-00	Joe Ali
Property & Casualty Margins & Reserves	832.06-00 832-06-02	Joe Ali
Plug-In Electric Drive Motor Vehicles Credit	30D.00-00	Joe Ali
Life Insurance Fisher Demutualization	N/A	Joe Ali
Economists	482	Joe Ali
Foreign Tax Credit (FTC) Generators	901.13.00	Maggie Harris
Disabled Access Credit Tax Avoidance Schemes - IRC 44	0044.60-00	Joe Ali
Son of IT (Transferee Liability associated with Intermediary Transactions)	9300.16-00	Joe Ali
Sale-In Lease-Out (SILO) Notice 2005-13	9300.36-00	Joe Ali
Promoter Penalties Failure to Furnish Tax Shelter Information - IRC 6707	6707.00-00	Joe Ali
Penalty for Failure to Maintain Investor List - IRC 6708	6708.00-00	Joe Ali
Intermediary Transactions - Notice 2001-16	9300.16-00	Joe Ali
Lease Strips - Notice 2003-55	N/A	Joe Ali
Lease-In Lease-Out (LILO) Rev. Rul. 2002-69	9300.07-00	Joe Ali
Leasing Intermediary Transactions (Leasing Promotions)	9300.16-00	Joe Ali
Logging Truck Roads, Depreciation and Investment Tax Credit (Forest Products)	167.13.18	Joe Ali
Losses Reported from Inflated Basis Assets from Lease Stripping Transactions (Leasing Promotions)	9226.01-00	Joe Ali
Variable Prepaid Forward Contracts (VPFC)(Financial Products)	1001.00-00 1058.00-00	Joe Ali
Captive Insurance	831.01-00 831.02-00 831.03-00	Joe Ali
Business Aircraft	280F 274 (d)(4) 274 (e)	Joe Ali
Completed Contract Method - Land Developers/Common Improvement Developers	460.04.00 460.04.01	Joe Ali

Deferred Home Construction Contracts (Construction Industry)	460.04-00 460.04-01	Joe Ali
First Time Home Buyers Credit	36	Joe Ali
IRC 274(n) Airline Industry	N/A	Joe Ali
Low Income Housing Credit	N/A	Joe Ali
Loyalty/Reward Programs	451.17-00 451.13-01	Joe Ali
Contribution of Remainder Interest (Successor Member Interest): Notice 2007-72 - IRC 170 & IRC 7502	170 7502	Joe Ali
Donor Advised Fund and Related Penalties (IRC 170)	9300.99-03	Joe Ali
Single Employer Welfare Benefit Arrangement (IRC 419(e), Notice 2007-83)	9300.00-00	Joe Ali
IRC 412(i) - Rev Rul 2004-20 Retirement Plans Involving Insurance Policies, and Related Penalties - Rev Rul 2004-21 (Discriminatory Plan)	9300.34-00	Joe Ali
IRC 419A(f)(6) - Notice 95-34, 10 or more Employer Welfare Benefit Arrangement and Related Penalties	9300.00-00	Joe Ali
IRC 419A(f)(5) Notice 2003-24, Collectively Bargained Welfare Benefit Arrangement and Related Penalties	9300.27-00	Joe Ali
Major/Minor Investment with the assignment of Offsetting Foreign Currency Options to Charity and Related Penalties Notice 2003-81	9300.31-00	Joe Ali
Management S Corp. ESOP - IRC 482 & IRC 1361(a)(1)	N/A	Joe Ali
Military Retirement Benefits	122 104	Joe Ali
Foreign Withholdings (International)	N/A	Maggie Harris
Abandonment Losses - IRC 165	165	Joe Ali
UTILITIES/Telecommunications	N/A	Joe Ali
Universal Service Fund (USF) IRC 118- Telecom	61.40-01	Joe Ali
Casualty Loss: Single Identifiable Property/Capital vs. Repair	00165.07-00 00162.16-04	Joe Ali
Theft Loss Deduction - IRC 165(e) ("Ponzi Schemes")	165.04-00	Joe Ali
Sports Industry	N/A	Joe Ali
Gambling and Gaming	N/A	Joe Ali
Professional Sports League Stadium Construction and Renovation Program Assessments	162-26-03	Joe Ali
IRC 118 Abuse State and Local Tax incentives	118.01-02	Joe Ali
IRC 118 Abuse Exclusion of Income: Non-Corporate Entities and Contributions to Capital	118.01-02	Joe Ali
IRC 274(n) Meals and Entertainment Limitation	274.05-00	Joe Ali
Mining Industry	N/A	Joe Ali
Open-Air Parking Structures - Applicable Recovery Period I.R.C. 168(a) and Related I.R.C. 6662 Penalty	168.18-06	Joe Ali
Excise tax related to ACA	N/A	Joe Ali
Healthcare- Patient Protection and Affordable Care Act (ACA)	N/A	Joe Ali
REMIC Issues (Financial Products)	860A	Joe Ali

Financial Products (Domestic and International)	N/A	Joe Ali
Fraud Penalty on Frivolous Returns - IRC 6663	6663.00-00 6702.00-00	Joe Ali
Promoter Penalties	6700.00-00 6701.00-00	Joe Ali
Preparer Penalty - Understatement of Liability - IRC 6694(a) & IRC 6694(b)	6694.00-00	Joe Ali
Preparer Penalty - Other - IRC 6695	6695.00-00	Joe Ali
Penalty for Promoting Abusive Tax Shelter - IRC 6700	6700.00-00	Joe Ali
Penalty for Aiding & Abetting Understatement of Liability - IRC 6701	6701.00-00	Joe Ali
Consolidated Returns	1501.00-00 - 1504.03-00	Joe Ali
Specified Liability Losses - IRC 172(f)	172.07-00	Joe Ali
Excessive/ Unreasonable Compensation	162.07-01	Joe Ali
Mergers and Acquisitions	301.01-00 through 384.05- 00 1060.00-00 172.01-03	Joe Ali
New York State Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credits	61.13-00	Joe Ali
Penalty for Failure to Disclose Reportable Transactions- 6707A	6707A.00-00	Joe Ali
Leveraged Oil & Gas Drilling Partnerships (FKA - Abusive Turnkey Drilling)	263.02-01	Joe Ali
Extra-Territorial Income (ETI)	943	Maggie Harris
Extraterritorial Income Exclusion (ETI)	923.01-01	Maggie Harris
Shipping Services- Outer Continental Shelf (International)	N/A	Maggie Harris
IRC 861 and 199 Specialists (International)	861.199	Maggie Harris
IRC 6677 Penalties for Failure to File Form 3520 and 3520-A	6677.00-00	Maggie Harris
JADE Project - Liechtenstein	6677.00-00	Maggie Harris
Offshore private banking	0971	Maggie Harris
Offshore Voluntary Disclosure Program (OVDP)/Offshore Voluntary Disclosure Initiative (OVDI) Opt Outs and Terminations	6677.00-00	Maggie Harris
Abusive Non-Roth IRA Promotions - IRC 408	IRC 408(a)	Joe Ali
Abusive Roth IRA - Notice 2004-8 - IRC 408A & IRC 219	N/A	Joe Ali
Uniform Capitalization of Costs - IRC 263A	263A.00-00	Joe Ali
IRC 263(a) Repairs vs. Capitalization Change of Accounting Method (CAM)	263.14-01	Joe Ali
IRC 6035, 6038, 6039F, 6046 and 6048 Penalties for Failure to Provide Information (International)	N/A	Maggie Harris

IRC 894 Application of United States Income Tax Treaty provisions for Students/Teachers/Researchers and related Penalty IRC 6662	0894.00-00 6662.01.00	Joe Ali
Backdated Stock Options & Related Penalties	Started by LB&I before 4/1/07: 162.25-19 422.04-00 451-14.04 Started by LB&I after 3/31/07: 162.40-00 422.06-00 409A.01-00	Joe Ali
Gift Card/Certificate Issues	451.13-04	Joe Ali
IRC 162(m) Compensation Deduction Limitation	162.40-00	Joe Ali
IRC 280G- Golden Parachute	280G.04-00	Joe Ali
IRC 446 Changes in Methods of Accounting	446.00.00	Joe Ali
IRC 471 Inventories (LIFO, etc)	472.15-01 471.00-00	Joe Ali
IRC 83 -Property Transferred in Connection with Performance of Services	83.00-00 83.08-00	Joe Ali
Marijuana Issues	280E	Joe Ali
Foreign Insurance Excise Tax (International)	N/A	Maggie Harris
Charitable Contributions of Conservation Easements: Notice 2004-41 - Facade Easements IRC 170(h)	9300.40-00 IRC 170(h)	Joe Ali
Charitable Contributions of Open Space (Land) Conservation Easements: Notice 2004-41; IRC 170(h)	9300.40-00 170.14-00-03	Joe Ali
Charitable Contributions - Cash and Non-Cash Donations	170.02-00 170.03-00 170.12-09	Joe Ali
S-Corporations (includes all shelter and non-shelter S Corporation issues)	IRC 1361 - IRC 1379	Joe Ali
Cost Sharing Buy-in Payments (International)	482.11-11 -Initial Buy-in 482.11-12 -Acquisition Buy-in	Maggie Harris
Cost Sharing Stock Based Compensation (International)	482.11-13	Maggie Harris
Subpart F Income and Check-the-Box (International)	0954.02-05	Maggie Harris
Foreign Joint Ventures (International)	N/A	Maggie Harris
Alternative Fuel Excise Tax Credit	6246.00-00	Joe Ali
Business Valuation - Appraisal	N/A	Joe Ali
Erroneous Refund Credit Project (ERCP)	N/A	Maggie Harris
Appeals Engineers	N/A	Joe Ali

Passive Activity Losses-PAL	469.00-00	Joe Ali
Marijuana issue - Electronic Failure to Deposit (FTD) Penalty	280E	Joe Ali
Loss Importation Transactions (Notice 2007-57) (International)	9300.43-00	Maggie Harris
Extraterritorial Income (ETI) - Foreign Sales & Leasing Income (FSLI) (International)	943	Maggie Harris
Extraterritorial Income (ETI) Exclusion (International)	923.01-01	Maggie Harris
IRC 1503(d) Mirror Legislation and the United Kingdom (International)	1503.06-00	Maggie Harris
IRC 861 and 199 Specialists (International)	861 199	Maggie Harris
Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right - IRC 1341	1341.00-00	Joe Ali
Distressed Asset Debt - Trust Variation aka Distressed Asset Trust (DAT) Tax Shelters	9300.50-00	Joe Ali
Supplemental (Beneficial) Environmental Projects (SEPs) IRC 162(f)	162.21-22 162.21-18 162.21-01	Joe Ali
Distressed Asset/Debt Tax Shelters (DAD)	9300.99-05	Joe Ali
Environmental Remediation Expenditures	162.26-00 263A.01-00 263.14-00	Joe Ali
Interest Computation- Overpayment Interest	6611-00-00	Joe Ali
Interest Computations - Netting Issues	6621.05-02 6621.05-03	Joe Ali
WHBAA- The Worker, Home Ownership and Business Assistance Act of 2009	172(b)	Joe Ali
Capitalization of Success Based Fees	263(a)	Joe Ali
IRC 936 Exit Strategy	N/A	Maggie Harris
IRC 6662(e)(1)(B) & (h) - Transfer Pricing Penalty (International)	6662.06-00 6662.03-01	Maggie Harris
Son of Boss (SOB) Transactions (Notice 2000-44)	9300.13-00	Joe Ali
Partnerships (Includes all Shelter and Non-shelter Partnership Issues)	N/A	Joe Ali
Accelerated International Penalty Coordinator	N/A	Maggie Harris
Hedge Funds- International	N/A	Maggie Harris
Aerospace	N/A	Joe Ali
Alternative Energy Industry	N/A	Maggie Harris
Computer Software in Process R&D (Data Processing-High Technology)	N/A	Maggie Harris
Section 45C: Clinical Testing Expenses for Certain Drugs for Rare Disease or Conditions (also known as Orphan Drug Credit, ODC)	45C.00-00	Maggie Harris
IRC 48 Alternative Energy - Solar Thermal Lenses	48.00-00	Maggie Harris
Qualified Research Activities - IRC 41(d) - Including Internal Use Software (Research Credit) and Related Penalties	41.51-10	Maggie Harris

Qualified Research - IRC 41(d) (Research Credit) and Related Penalties, as Expanded	41.51-11	Maggie Harris
Accrual of Interest on Non-Performing Loans (Commercial Banking, Savings & Loans)	451.11-03	Maggie Harris
Credit Card Fees As Interest Deferred Under the OID	1272	Maggie Harris
Supervisory Goodwill (Savings and Loans)	167.07-00 165.13-00 597.13-00	Maggie Harris
Travel Expenses Paid for Temporary Employees by Temporary Staffing Agencies	62.15-00	Joe Ali
Supplemental Unemployment Benefits (SUB Pay) FICA Tax Claims subpay	3121.01-11	Joe Ali
Employment Tax	3101.00-00 3121.00-00 3401.00-00 3509.00-00	Joe Ali
Railroad Retirement Tax Refund Claim for Tier I and Tier II Railroad Retirement Tax (RRT) on Employee's Exercise of Non-Qualified Stock Options (NQSO)	3201.00-00 3221.00-00 3231.00-00 & 3231.04-00	Joe Ali
Medical Resident FICA Refund Claims	3121.02-10	Joe Ali
Cooperatives and Patronage Dividend Deduction (Cooperatives)	1381.02-00 to 1388.00-00 1502.00-00	Joe Ali
Telephone Excise Tax Refunds (TETR)	4251.00-00	Joe Ali
Excise Tax	N/A	Joe Ali
Farm Price Method (FPM) Inventory (Agriculture Industry)	471.06-02	Joe Ali
Patronage Income/Dividends Allocation Deductions and Patronage v. Non-patronage Characterization under IRC 1382-Cooperative Industry	1382.00-00	Joe Ali
IRC 199 & 1382 Claims for Qualified Domestic Production Deduction in IRC 199 in conjunction with Patronage Dividend Deduction in IRC 1382(b) under Subchapter T	199.06-00 1382.00-00	Joe Ali
IRC 6719 Excise Tax Penalty Reasonable Cause Determination	6719.00-00	Joe Ali
IRC 6725 Excise Tax Penalty Reasonable Cause Determination	6725.00-00	Joe Ali
Arguments Regarding the Validity of a Treasury Regulation	9999.00-00	Joe Ali

Issue Type

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

EM-Emerging Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert
SME-Subject Matter Expert
EM-Emerging Issue
EM-Emerging Issue
SME-Subject Matter Expert
ACI-Appeals Coordinated Issue
ACI-Appeals Coordinated Issue
SME-Subject Matter Expert
ACI-Appeals Coordinated Issue
SME-Subject Matter Expert
SME-Subject Matter Expert
SME-Subject Matter Expert
ACI-Appeals Coordinated Issue
SME-Subject Matter Expert
ACI-Appeals Coordinated Issue
LT-Listed Transaction
ACI-Appeals Coordinated Issue
ACI-Appeals Coordinated Issue;#LT-Listed Transaction
DCI-Decoordinated Issue;#SME-Subject Matter Expert
SME-Subject Matter Expert
ACI-Appeals Coordinated Issue
EM-Emerging Issue
EM-Emerging Issue
SME-Subject Matter Expert

ACIcc-ACI Category of Case

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

EM-Emerging Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

LT-Listed Transaction;#EM-Emerging Issue

ACI-Appeals Coordinated Issue;#LT-Listed Transaction

SME-Subject Matter Expert

LT-Listed Transaction;#DCI-Decoordinated Issue

ACIcc-ACI Category of Case

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACIcc-ACI Category of Case

ACIcc-ACI Category of Case

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

EM-Emerging Issue

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACIcc-ACI Category of Case;#LT-Listed
Transaction

SME-Subject Matter Expert

EM-Emerging Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACIcc-ACI Category of Case

SME-Subject Matter Expert

EM-Emerging Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

N/A

DCI-Decoordinated Issue;#SME-Subject Matter Expert

EM-Emerging Issue

LT-Listed Transaction

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

DCI-Decoordinated Issue;#SME-Subject Matter Expert

EM-Emerging Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

EM-Emerging Issue

ACIcc-ACI Category of Case

ACIcc-ACI Category of Case

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

SME-Subject Matter Expert

EM-Emerging Issue

ACI-Appeals Coordinated Issue

EM-Emerging Issue

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

SME-Subject Matter Expert

ACI-Appeals Coordinated Issue

ACIcc-ACI Category of Case

ACIcc-ACI Category of Case

ACI - Appeals Coordinated Issue