

Technical Guidance – International Index

Issue Title	UIL	Contact	Issue Type
Abandonment Losses - IRC 165	165	Maggie Harris	SME-Subject Matter Expert
Abusive Non-Roth IRA Promotions - IRC 408	IRC 408(a)	Maggie Harris	SME-Subject Matter Expert
Accelerated International Penalty Coordinator	N/A	Maricarmen Cuello	SME-Subject Matter Expert
Accrual of Interest on Non-Performing Loans (Commercial Banking, Savings & Loans)	451.11-03	Maricarmen Cuello	ACI-Appeals Coordinated Issue
Aerospace	N/A	Maggie Harris	SME-Subject Matter Expert
Alternative Energy Industry	N/A	Maricarmen Cuello	SME-Subject Matter Expert
Alternative Fuel Excise Tax Credit	6246.00-00	Maggie Harris	SME-Subject Matter Expert
Amortization of Covenants Not to Compete (Intangibles)Distribution	167.14-02	Maggie Harris	SME-Subject Matter Expert
Amortization of Employment Contracts (Intangibles)	167.14-01	Maggie Harris	SME-Subject Matter Expert
Appeals Engineers	N/A	Maggie Harris	N/A
Arguments Regarding the Validity of a Treasury Regulation	9999.00-00	Maggie Harris	ACI - Appeals Coordinated Issue
Athletes and Entertainers (International)	N/A	Maricarmen Cuello	SME-Subject Matter Expert
Basis Adjustment, Change in Basis vs. Correction of Error - IRC 807 (Insurance- Life)	807.05-01	Maggie Harris	SME-Subject Matter Expert
Business Aircraft	280F 274 (d)(4) 274 (e)	Maggie Harris	EM-Emerging Issue
Business Valuation - Appraisal	N/A	Maggie Harris	SME-Subject Matter Expert
Capitalization of Delay Rentals (Petroleum)	263A.01-05	Maggie Harris	SME-Subject Matter Expert
Capitalization of Success Based Fees	263(a)	Maggie Harris	SME-Subject Matter Expert
Captive Insurance	831.01-00 831.02-00 831.03-00	Maggie Harris	EM-Emerging Issue
Captive Insurance Risk Shifting Risk Distribution	N/A	Maggie Harris	SME-Subject Matter Expert
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Charitable Contributions - Cash and Non-Cash Donations	170.02-00 170.03-00 170.12-09	Maggie Harris	SME-Subject Matter Expert

Charitable Contributions of Conservation Easements: Notice 2004-41 – Façade Easements IRC 170(h)	9300-40-00 IRC 170(h)	Maggie Harris	ACI-Appeals Coordinated Issue
Charitable Contributions of Open Space (Land) Conservation Easements: Notice 2004-41; IRC 170(h)	9300.40-00 170.14-00-03	Maggie Harris	ACI-Appeals Coordinated Issue
Claims for Qualified Domestic Production Deduction, includes: - IRC 199 in conjunction with Patronage Dividend Deduction - IRC 1382(b) under Subchapter T	199.06-00 1382.00-00	Maggie Harris	ACI-Appeals Coordinated Issue
Completed Contract Method - Land Developers/Common Improvement Developers	460.04.00 460.04.01	Maggie Harris	SME-Subject Matter Expert
Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right - IRC 1341	1341.00-00	Maggie Harris	SME-Subject Matter Expert
Computer Software in Process R&D (Data Processing-High Technology)	N/A	Maricarmen Cuello	SME-Subject Matter Expert
Conservation Easements (Valuation)	N/A	Maggie Harris	SME-Subject Matter Expert
Consolidated Returns	1501.00-00 - 1504.03-00	Maggie Harris	SME-Subject Matter Expert
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Erroneous Refund Credit Project (ERCP)	N/A	Maricarmen Cuello	ACI-Appeals Coordinated Issue
Estate and Gift Tax	N/A	Cuello Maricarmen R	SME-Subject Matter Expert
Excessive/ Unreasonable Compensation	162.07-01	Maggie Harris	SME-Subject Matter Expert
Excise Tax	N/A	Maggie Harris	SME-Subject Matter Expert
Excise tax related to ACA	N/A	Maggie Harris	SME-Subject Matter Expert
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Foreign Withholdings (International)	N/A	Maricarmen Cuello	SME-Subject Matter Expert
Fraud Penalty on Frivolous Returns - IRC 6663	6663.00-00 6702.00-00	Maggie Harris	SME-Subject Matter Expert
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Healthcare: Patient Protection and Affordable Care Act (ACA)	N/A	Maggie Harris	SME-Subject Matter Expert
Hedge Funds: Domestic	N/A	Maggie Harris	SME-Subject Matter Expert
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Indirect Expenses Related to Self-Constructed Supplies - IRC 41(b) (Research Credit)	41.51-01	Maggie Harris	SME-Subject Matter Expert

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Petroleum Industry	N/A	Maggie Harris	SME-Subject Matter Expert
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Sports Industry	N/A	Maggie Harris	SME-Subject Matter Expert
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WHBAA: Worker, Home Ownership and Business Assistance Act of 2009	172(b)	Maggie Harris	SME-Subject Matter Expert