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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

Section 25A	Hope and Lifetime Learning Credits 200137006	25A.00-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source 200102010 200103008 200103009 200151012 200151013 200204030 200209014 200209044 200222017 200222018 200134017 200135003 200135003 200135003 200135003 200201015 200201015 200203032 200207009 200210013 200210017 200215005 200215007 200215008 200215009 200215017 200216002 200216003 200216004 200216011 200216015 200218027 200221041	29.00-00
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit 200112001 200120036 200120037 200126030	32.00-00
Section 34	Certain Users of Gasoline and Special Fuels 200224020	34.00-00
Section 38	General Business Credit 200214016	38.00-00
Section 41	Credit for Increasing Research Activities 200128013 200227013	41.00-00
	• Alternative Incremental Credit 200104007 200114027 200118007 200149004 200149005 200204026 200217054 200223048 200223049 200148017 200207004 200210008 200210021 200210023	41.01-00
	• Qualified Research Expenses 200103010 200131007	41.51-00
	• In-house Research Expenses 200204008 200219001	41.51-01
Section 42	Low-Income Housing Credit 200226033 200226035	42.00-00
	• In General 200204006	42.01-00
	• Eligible Basis 200227009 200203011 200203012 200203013 200203014 200216027	42.04-00
	• Waiver for Certain Federally-Assisted Existing Buildings 200105038 200219009 200219010 200224029	42.04-07
	• Qualified Low-Income Housing Project 200137028	42.07-00
	• Set-Aside Requirement 200107022 200112051	42.07-01
	• Date for Meeting Requirements 200107022 200112051 200217013	42.07-03
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00
	• Buildings Financed with Tax-Exempt Bonds 200109011 200109012 200109013 200109014 200219030 200220011 200220020 200147008 200147009 200147010 200147011	42.08-04
	• Special Rules 200134006	42.08-07
	• Recapture of Credit 200206037 200209011	42.10-00
	• Certifications and Other Reports to the Secretary 200137044	42.12-00

	• Responsibilities of Housing Credit Agencies	42.13-00	
	• <i>Credit Allocated Not to Exceed Amount Necessary to Assure Project Feasibility</i> 200226033 200226035	42.13-02	
	• Secretary's Authority to Provide Regulations	42.14-00	
	• <i>Correction of Administrative Errors and Omissions</i> 200226033 200226035	42.14-01	
Section 43	Enhanced Oil Recovery Credit	43.00-00	
	• Qualified Enhanced Oil Recovery Project 200227002	43.02-00	
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00	
	• In General 200151033 200206034 200142018 200202048	45.01-00	
Section 49	At-Risk Rules	49.00-00	
	200213008 200225007		
Section 49	Termination of Regular Percentage	49.00-00	R
	• Transition Property	49.05-00	R
	• <i>Self-Constructed Property Rule</i> 200225008	49.05-06	R
Section 51	(Was Formerly Section 44B) Targeted Jobs Credit	51.00-00	
	200222002		
Section 52	Special Rules	52.00-00	
	200118052		
Section 55	Alternative Minimum Tax	55.00-00	
	• Alternative Minimum Taxable Income 200103073	55.03-00	
Section 59	Other Definitions and Special Rules	59.00-00	
	• Alternative Minimum Tax Foreign Tax Credit	59.01-00	
	• <i>Limitations and Exceptions</i> 200110019	59.01-01	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• <i>Elections</i> 200210055	59.05-04	
	• <i>Research and Experimental Expenditures</i> 200117006	59.05-08	
Section 61	Gross Income v. Not Gross Income	61.00-00	
	200101023 200102044 200105039 200106007 200106007 200106021 200106021 200107017 200108010 200110022 200116016 200119047 200122032 200127040 200149019 200151033 200209007 200209008 200211042 200213011 200213014 200217052 200222001 200222003 200227003 200141022 200142005 200143019 200146025 200147022 200147028 200202033 200203010 200207018 200210018 200210019 200221032 200229018 200229018 200229018 200229018 200229018		
	• Return of Capital v. Income	61.02-00	
	• <i>Court Awards, Settlements, etc.</i> 200111044 200128031	61.02-06	

• Loan or Mortgage v. Sale 200101023 200102044 200107017 200110022 200120001 200122032 200130009 200151033 200217052 200147022 200210019	61.03-00
• Foreign Currency Transactions 200106007 200106007	61.07-00
• Compensation for Services 200147052	61.09-00
• Interest 200145013 200203061	61.15-00
• Rents and Royalties	61.16-00
• <i>Advance Rentals and Bonuses</i> 200103006	61.16-01
• Dividends	61.17-00
• <i>Discharge of Stockholder's Indebtedness</i> 200203061	61.17-04
• Discharge of Indebtedness 200132035 200222026	61.22-00
• <i>Purchase Price Adjustment</i> 200101004	61.22-03
• Bonds	61.24-00
• <i>Issuance</i> 200125004	61.24-01
• Damages, Court Awards, Settlements 200116005 200137031	61.28-00
• <i>Return of Capital--Basis</i> 200108029	61.28-03
• Agents--Conduits 200151014 200136008 200136008	61.29-00
• Assignments	61.30-00
• <i>Anticipatory Assignment of Income</i> 200107019	61.30-03
• Who is the Taxpayer 200116005 200124019	61.39-00
• Governmental Benefits and Subsidies 200138007	61.40-00
• Form v. Substance 200101023 200102044 200107017 200108003 200110022 200122032 200151033 200217052 200147022 200210019	61.43-00
• <i>Lease of Property</i> 200112020 200113016 200120011 200145002 200205023 200217024 200227018 200201022 200201022 200203053	61.43-01
• Recovery of Items Previously Deducted--Tax Benefit 200136008 200136008	61.44-00
• Character of Income	61.49-00
• <i>Capital Gain v. Ordinary Income</i> 200211042	61.49-01

Section 62	Adjusted Gross Income Defined	
	200115033	62.00-00
	• Trade and Business Deductions of Employees	
	200115033	62.02-00
	• Reimbursements	
	200115033	62.02-02
	• Non-Reimbursements Arrangements	
	200115033 200132002	62.02-03
	• Tool / Equipment Rental	
	200127004	62.02-05
Section 66	Treatment of Community Income	
	200102012	66.00-00
Section 71	Alimony--Separate Maintenance Payments	
	200127039 200141036	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	200113022 200117044 200117045 200121072 200128061 200222032 200225038	
	200225039 200148084 200208017	
	• Amounts Not Receivable as Annuities	
	200115040	72.07-00
	• On or After Starting Date	
	200115040	72.07-01
	• Before Starting Date	
	200115040 200151038	72.07-02
	• Lump Sum	
	200115040	72.07-03
	• Allocation of Amounts	
	200115040	72.07-04
	• Investment In Contract	
	200115040	72.07-05
	• Distribution Of Deductible Employee Contributions	
	200215032	72.15-00
	• Premature Distributions From Annuity Contracts	
		72.17-00
	• Exception	
	200113022	72.17-01
	• Required Distributions Where Holder Dies	
		72.19-00
	• Exceptions	
	200151038	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans	
	200119060 200126037 200130057 200142022 200148051	72.20-00
	• Death	
	200110033	72.20-02
	• Substantially Equal Payments	
	200103078 200105066 200106039 200106039 200115039 200116056 200118057	72.20-04
	200119060 200122048 200131035 200214029 200222036 200202074 200202075	
	200202076 200203072	
	• Annuity Contracts Not Held By Natural Persons	
	200206047	72.21-00

	• Treatment of Modified Endowment Contracts	72.22-00	
	• <i>10 Percent Additional Tax for Taxable Distributions from Modified Endowment Contracts</i> 200214034 200225040	72.22-01	
	• <i>Certain Distributions Not Subject to 10 Percent Additional Tax</i> 200214034 200225040	72.22-02	
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included) 200102011 200210025	79.00-00	
	• Inclusion in Employee Income 200117038	79.03-00	
	• Determination of Cost of Insurance 200117038	79.04-00	
Section 81	(Repealed-1987 Act) Certain Increases In Suspense Accounts	81.00-00	R
	• Vacation Pay 200136006 200136006	81.02-00	R
Section 83	Property Transferred in Connection With Performance of Services 200104020 200118046 200130008 200204005 200203018	83.00-00	
	• Election to Include in Gross Income in Year of Transfer	83.02-00	
	• <i>Manner of Making Election</i> 200128037	83.02-01	
	• <i>Revocability of Election</i> 200212021 200229004 200229004 200229004 200229004 200229004	83.02-04	
	• Applicability of Section 200117020 200151011 200212005 200212007 200212008	83.05-00	
	• Deduction by Employer 200110020 200206003 200136003 200136003	83.08-00	
	• Nonqualified Stock Options 200219016 200139001 200139001	83.11-00	
	• Rabbi Trusts 200127031 200128006	83.13-00	
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 200227036	101.00-00	
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00	
	• <i>Transfer for Consideration</i> 200111038 200120007	101.01-02	
Section 102	Gifts and Inheritances 200137031	102.00-00	
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200116012	103.00-00	
	• State and Local	103.02-00	
	• <i>Political Subdivisions</i> 200204032 200227023 200143025	103.02-01	
	• Transitional Rules	103.12-00	
	• <i>Established State Programs</i> 200209005	103.12-04	

Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200116040 200222001	104.00-00
	• Health and Accident Insurance 200108010 200204021 200146010 200146011 200146012	104.01-00
	• Workmen's Compensation 200106011 200106011 200108007 200115014 200130005 200204007 200222004 200226018 200138008 200148040 200212009	104.02-00
	• Damages 200121031	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200108010	105.00-00
	• Attributable to Employer Contributions 200226003	105.01-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200108010 200117038 200131011 200222019 200210024	106.00-00
Section 108	Income From Discharge of Indebtedness 200111030 200111031 200111033 200111034 200111035 200145009 200147023	108.00-00
	• Exclusion From Gross Income 200111030 200111031 200111033 200111034 200111035 200147023	108.01-00
	• Meaning of Terms and Special Rules	108.03-00
	• S Corporations 200208016 200210044	108.03-02
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200208003	111.00-00
	• Did Not Reduce Income Tax 200145004	111.01-00
	• Tax Refunds 200106021 200106021	111.06-00
Section 115	Income of States, Municipalities, etc. 200109002 200112028 200116009 200127033 200129015 200214026 200201001 200201001	115.00-00
	• Separate Entity v. Integral Part	115.02-00
	• Political Subdivision 200210024	115.02-02
	• Income Accruing to the State 200210025	115.06-00
Section 117	Qualified Scholarships 200102054 200127048 200127050	117.00-00
	• Qualified Scholarships	117.01-00
	• Qualified Tuition and Related Expenses 200137006	117.01-02
	• Limitation 200113020	117.05-00
	• Determination of Amount Representing Payment For Service 200226005	117.05-05

	• <i>Reporting and Withholding Requirements</i> 200226005	117.05-06
	• <i>Qualified Tuition Reduction</i> 200137041 200149030	117.06-00
	• <i>Employee, Etc.</i> 200149030	117.06-03
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 200137041	117.06-05
Section 118	Contributions to the Capital of a Corporation 200134021	118.00-00
	• <i>Contributions by Shareholders</i>	118.01-00
	• <i>Shareholder Contributions</i> 200227007	118.01-01
	• <i>Nonshareholder Contributions</i> 200110002 200224023 200227007 200133036 200133037 200148002	118.01-02
	• <i>Contributions in Aid of Construction</i> 200134021 200148002	118.02-00
	• <i>Contributions v. Sale of Services</i> 200227007	118.03-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200104005	121.00-00
	• <i>General Requirements</i>	121.01-00
	• <i>Ownership</i> 200119014	121.01-02
	• <i>Election</i> 200124011	121.03-00
Section 125	Cafeteria Plans 200117038	125.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• <i>Working Condition Fringe</i> 200137039	132.03-00
	• <i>De Minimis Fringe</i>	132.04-00
	• <i>In General</i> 200219005	132.04-01
	• <i>Transit Passes / Van Pools</i> 200105007	132.10-00
Section 141	Private Activity Bond; Qualified Bond 200205009 200211003 200225010	141.00-00
	• <i>Private Business Tests</i> 200211022 200143031	141.01-00
	• <i>Business Use Test</i> 200132017 200211022	141.01-01
	• <i>Management Contracts</i> 200205009	141.07-00

	• <i>Safe Harbor</i> 200222006	141.07-01
Section 142	Exempt Facility Bond	142.00-00
	• Airports, Docks and Wharves, and Mass Commuting 200201008 200201008	142.03-00
	• Qualified Residential Rental Project	142.04-00
	• <i>40/60 Test</i> 200145007 200145012 200223011	142.04-02
	• Local Furnishing of Electrical Energy or Gas 200117026 200120014	142.06-00
	• Qualified Hazardous Waste Facilities 200207010	142.08-00
	• Solid Waste Disposal Facility 200226002 200146043 200207010	142.11-00
Section 143	Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond	143.00-00
	• Purchase Price Requirement	143.07-00
	• <i>Average Area Purchase Price</i> 200147051	143.07-01
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00
	• Small Issue Bond Defined 200116014	144.01-00
	• <i>Manufacturing Facility</i> 200122004	144.01-10
Section 145	Qualified 501(c)(3) Bonds 200107020 200124002	145.00-00
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200103058 200128002 200151001 200211026 200135018 200135018 200135018 200135018 200147014 200208014 200212022 200229002 200229002 200229002 200229002 200229002	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• Public Approval Requirement 200126006	147.06-00
Section 148	Arbitrage 200116004 200119045 200209003 200147015 200210006 200229020 200229020 200229020 200229020 200229020	148.00-00
	• Higher Yielding Investment	148.02-00
	• <i>Investment Property</i> 200116004	148.02-01
	• Temporary Period Exception 200210006	148.05-00
	• Required Rebate to the U.S. 200214005	148.08-00
	• Yield Determinations	148.12-00

	• <i>Adjustment for Administrative Costs</i> 200209003	148.12-02
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• <i>Advance Refundings</i> 200139007 200139007 200229020 200229020 200229020 200229020 200229020	149.03-00
Section 150	Definitions and Special Rules	150.00-00
	200114012	
Section 152	Dependent Defined	152.00-00
	• <i>Non Relatives</i> 200108010	152.04-00
	• <i>Support Test for Children of Divorced Parents</i> 200211004	152.08-00
	• <i>Release of Exemption</i> 200224005	152.08-02
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	200108001 200116043 200127022 200137050 200149013 200213004 200224011 200133006 200143001 200146008 200147012 200218022	
	• <i>Ordinary and Necessary (See Also Specific Headings Infra This Section)</i> 200127031 200139005 200139005 200216013	162.02-00
	• <i>Certain Goods and Services</i>	162.04-00
	• <i>Insurance</i> 200121019 200209017	162.04-02
	• <i>Capture Insurance</i> 200105014 200125005 200125009 200130032 200149003	162.04-03
	• <i>Advertising--Contests, Prizes, etc.</i> 200121006	162.04-09
	• <i>Certain Business Expenses</i>	162.05-00
	• <i>Compromise Settlement of Claims</i> 200137065 200211041	162.05-03
	• <i>Travel (See Also Issues 162.12-06 and 162.13-03)</i>	162.08-00
	• <i>Reasonable v. Unreasonable</i> 200137002	162.08-20
	• <i>Rents and Royalties</i>	162.09-00
	• <i>Conveyance and Leaseback</i> 200217024	162.09-06
	• <i>Equipment Leasing</i> 200150011	162.09-10
	• <i>Repairs</i>	162.16-00
	• <i>Capital Expenditure v. Repair</i> 200202026	162.16-04
	• <i>Expenditures Against Public Policy</i>	162.21-00
	• <i>Fines and Penalties</i> 200210011	162.21-01
	• <i>Aerospace ISP - Deductibility of Illegal Bribes, Kickbacks and Other Payments</i> 200128004	162.21-15

	• Deductible by Whom 200147013	162.23-00
	• Legal Expenses	162.25-00
	• <i>Capital Expenditure</i> 200126018	162.25-04
	• <i>Defending, Settling, etc., Civil Action</i> 200126018 200143006 200143030	162.25-08
	• Capital v. Expense 200108029 200121003 200126008	162.26-00
	• Year Deductible 200102003	162.28-00
	• Form v. Substance 200105003 200128007 200217021 200224011	162.30-00
	• Stock Reacquisition Expenses 200206005	162.34-00
	• <i>Interest Portion</i> 200206005	162.34-04
	• Million Dollar Cap - Executive Employee Compensation 200139001 200139001 200229016 200229016 200229016 200229016 200229016	162.36-00
	• <i>General Rules</i> 200133014	162.36-01
	• <i>Covered Employees</i> 200115036 200129016 200219015 200216001	162.36-02
	• <i>Performance-Based Compensation</i> 200104022	162.36-04
	• <i>Stock Options</i> 200127006	162.36-08
Section 163	Interest 200111001 200116008 200131015 200143001 200146013 200150012 200203061	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200146018 200216012	163.03-03
	• Personal Interest in General 200211018	163.05-00
	• Qualified Residence Interest	163.06-00
	• <i>Qualified Residence</i> 200137033	163.06-04
	• Original Issue Discount 200116008	163.07-00
	• <i>Related Foreign Person</i> 200135011 200135011 200135011 200135011	163.07-02
	• Debt on Corporate Owned Life Insurance (COLI) 200213010	163.12-00
	• Bond Issuance Premium 200125004 200142005	163.14-00
Section 164	Taxes	164.00-00

	• Income Taxes 200126005 200225030	164.03-00
Section 165	Deductions For Losses 200106005 200106005 200119007	165.00-00
	• Worthless Securities 200226004	165.06-00
	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00
	• Other 200221008	165.11-00
	• Abandonment Losses 200132031	165.13-00
Section 166	Bad Debts 200120001	166.00-00
	• Basis 200151011	166.01-00
	• Partially Worthless Debt 200101001 200134005	166.03-00
Section 167	Depreciation 200110001 200119007	167.00-00
	• Property Used in the Trade or Business 200203001	167.01-00
	• Retirement and Abandonment 200141026	167.10-00
	• Tangibles	
	• <i>Buildings</i> 200110001	167.13-00 <i>167.13-05</i>
	• <i>Office Furniture and Equipment</i> 200110001	<i>167.13-08</i>
	• <i>Component Parts</i> 200110001	<i>167.13-11</i>
	• All Industries ISP - Amortization of Order Backlog (Inventory) 200151011	167.14-00
	• <i>Licenses and Franchises</i> 200142007	<i>167.14-06</i>
	• <i>Other Intangible Property</i> 200206014 200227009 200142007 200208002 200210053 200216016 200216018 200216027	<i>167.14-11</i>
	• Ownership of Depreciable Interest 200106019 200106019	167.15-00
	• Post-1970 CLADR Assets 200214015	167.24-00
Section 168	Modified Accelerated Cost Recovery System 200137026 200206038 200227009 200216027	168.00-00

	• Classification of Property	168.20-00
	200122002 200206015 200206021 200135036 200135036 200135036 200135036	
	200135037 200135037 200135037 200135037 200139023 200139023 200139025	
	200139025 200144031 200146047 200146052 200148005 200148015 200203009	
	200221016 200229021 200229021 200229021 200229021 200229021	
	• Asset Classes	
	200216030	168.20-02
	• Redeterminations, Changes in Use	
	200216030	168.32-00
	• Retirements	
	200141026	168.35-00
Section 169	Amortization of Pollution Control Facilities	
	200116018	169.00-00
Section 170	Charitable, Etc. Contributions and Gifts	
	200112064 200112065 200117043 200122025 200149007 200213021 200143025	170.00-00
	200215032	
	• Time of Making Contribution	
	200209020 200141018 200141019 200142019 200202034	170.01-00
	• Percentage Limitations	
	200112064 200112065	170.07-00
	• Churches	
	200209055	170.07-01
	• Medical Organizations and Hospitals	
	200127052 200147059	170.07-03
	• Governmental Units	
	200140032	170.07-05
	• Publicly Supported Organizations	
	200204040 200150027	170.07-06
	• Donees of Charitable Contributions in General	170.09-00
	• United States, States, Political Subdivisions, Etc.	
	200151015	170.09-01
	• Religious, Charitable, Etc. Organizations	
	200121078 200149045	170.09-02
	• Ordinary Income and Capital Gain Property	
	200119005 200215020	170.11-00
	• Reduction in General	
	200125003	170.11-01
	• Qualified Appreciated Stock	
	200112022 200112024 200112025	170.11-05
	• Disallowance of Deduction	170.12-00
	• Partial Interests in Property	
	200108012 200108013 200108014 200205008 200223013 200223014 200140027	170.12-03
	200207026	
	• Substantiation	
	200101031	170.12-09
	• Qualified Conservation Contribution	
	200208019	170.14-00

Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Carryback and Carryover 200148003 200148009 200148010 200148012 200148013 200148014	172.01-00
	• Joint Returns 200118003	172.01-08
	• Deferred Statutory or Tort Liability Losses 200125006 200129002 200133005 200136002 200136002	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible)	174.00-00
	200125019 200145011 200207006	
Section 183	Activities Not Engaged in for Profit	183.00-00
	• Presumption That Activity Is Engaged In For Profit	183.03-00
	• Election To Postpone Determination 200201010 200201010	183.03-01
Section 197	Amortization of Goodwill & Certain Other Intangibles	197.00-00
	200106006 200106006 200137013 200137014 200137023 200137050 200207006	
	• Certain Elections for Intangible Property 200116042 200137047	197.01-00
Section 212	Expenses for Production of Income	212.00-00
	200111001	
	• Tax Matters 200115032	212.18-00
	• Transactions Lacking Economic Reality 200224011	212.19-00
	• Profit Motive 200224011	212.21-00
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care 200226003 200140017	213.05-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00
	200125013 200135014 200135014 200135014 200135014	
	• Status As Cooperative Housing Corporation 200217042	216.01-00
Section 217	Moving Expenses (Deductible v. Not Deductible)	217.00-00
	• Year Deductible 200115034	217.13-00
Section 219	Retirement Savings	219.00-00
	• Limitations and Restrictions	219.02-00
	• Maximum Deductions 200151051	219.02-01
Section 245	Dividends Received From Certain Foreign Corporations	245.00-00
	• Dividends Received From FSC 200137038	245.09-00
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	200109001 200116043 200137050 200213004 200136010 200136010 200147012 200148006 200207006 200207011 200216013	

• Development Costs	263.02-00
• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 200102006	263.02-01
• Permanent Improvements 200108029	263.03-00
• <i>Determination of Useful Life</i> 200122002	263.03-01
• Refinancing	263.05-00
• <i>Reorganization</i> 200126008	263.05-01
• Stocks and Bonds	263.07-00
• <i>Commissions</i> 200114008	263.07-01
• Leases 200145003	263.08-00
• Advertising, Good Will, Expansion 200217007 200147035	263.11-00
• Legal, Accounting, etc., Expenses 200103004	263.12-00
• Acquisition of Property, Intangibles 200109001	263.13-00
• <i>Contracts</i> 200217025	263.13-06
• Allocation Between Capital Expenditure and Expense 200202026	263.14-00
• Interest and Carrying Costs - Straddles 200130010 200131015 200151011 200150012	263.21-00
Section 263A Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
200119009 200137016 200225013 200227009 200216027	
• Activities Subject to Capitalization 200146028	263A.01-00
• <i>Production Activities</i> 200146009	263A.01-01
• <i>Property Acquired for Resale</i> 200121006	263A.01-02
• Capitalization of Costs	263A.03-00
• <i>Indirect Costs</i> 200128003	263A.03-02
• Allocation Methods 200144003	263A.04-00
• <i>Simplified Resale Method</i> 200111014	263A.04-06
• Transition Rules	263A.06-00
• <i>3-Year Average Method</i> 200206012	263A.06-02

	• Change in Method of Accounting under Section 263A 200111014 200128003	263A.07-00
	• Interest Capitalization	263A.08-00
	• <i>Designated Property</i> 200101003	263A.08-01
	• Unit of Property 200101003	263A.10-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200213010 200202028 200210010	264.00-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 200129009	265.00-00
	• Allocation of Expenses Between Exempt and Non-Exempt Income 200127041	265.01-00
	• Interest Expenses Relating to Tax-Exempts 200110024	265.04-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 200125004	267.02-01
	• Special Rules Applicable to Controlled Groups: In General 200227001	267.07-00
Section 269	Acquisitions Made to Evade or Avoid Income Tax 200204002 200205003	269.00-00
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)	274.00-00
	• Entertainment, Amusement, or Recreation 200214007	274.01-00
	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200103015	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028	274.14-00
Section 280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Home, Etc.	280A.00-00
	• Use by Taxpayer as Employee 200121070	280A.06-00
Section 280G	Golden Parachute Payments 200110009 200110013 200110025 200212005 200212007 200212008	280G.00-00
	• Definitions 200108008	280G.01-00
	• <i>Parachute Payment</i> 200212013	280G.01-01

Section 301	Distributions of Property	301.00-00
	200117004 200127012 200151049 200222008	
	• Dividend in Property	
	200122001	301.01-00
	• <i>Foreign Corporation Distributor</i>	
	200124008	301.01-02
	• Constructive Dividend	
	200203061	301.07-00
Section 302	Distributions in Redemption of Stock	302.00-00
	200111032 200117004 200204035 200222008 200212030	
	• Not Essentially Equivalent to a Dividend	302.01-00
	• <i>Meaningful Reduction of Interest</i>	
	200218004	302.01-04
	• Disproportionate Redemption of stock	
	200125010	302.02-00
	• Complete Termination of Interest	
	200125010 200203021	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation	
	200229005 200229005 200229005 200229005 200229005	302.04-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i>	
	200117016 200203021	302.05-01
	• <i>Waiver of Family Attribution by Entity</i>	
	200102017	302.05-02
Section 303	Distributions In Redemption of Stock to Pay Death Taxes	303.00-00
	200141015	
	• Stock Redemption Within Required Period	
	200141015	303.01-00
	• Series of Redemptions	
	200141015	303.02-00
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>	
	200141003	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Distribution Treated as an Exchange Under Section 302</i>	
	200111004	304.02-05
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	200103052 200211035 200215016 200215018	
	• Stock Dividends	
	200122001 200125013 200135020 200135020 200135020 200135020 200215049	305.01-00
	• Disproportionate Distributions	
	200116002 200117016	305.04-00
	• Certain Transactions Treated as Distributions	
	200116002	305.06-00

Section 311	Taxability of Corporation on Distribution 200125013 200213017	311.00-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 200227001	312.00-00
Section 316	Dividend v. Not a Dividend 200225014	316.00-00
	• Sale of Property to Stockholders	316.05-00
	• <i>Bargain Purchase</i> 200215036	316.05-01
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 200212030	317.02-00
Section 318	Constructive Ownership of Stock 200201012 200201012 200202057	318.00-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200214016 200210035	331.00-00
	• Liquidation in Kind	331.01-00
	• <i>Valuation</i> 200213020	331.01-01
	• Liquidation v. Reorganization 200117008	331.05-00
Section 332	Complete Liquidation of Subsidiaries 200105034 200105035 200107016 200128015 200129024 200132014 200137042 200148004	332.00-00
	• Nonrecognition of Gain or Loss 200118045 200129029 200137036 200226004	332.01-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 200103055 200214016	336.00-00
	• Liquidation in a Reorganization 200117008	336.03-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 200103055 200105034 200105035 200128015 200132005 200204020 200204029 200217044 200139006 200139006 200146054	337.00-00
	• Conversion to Tax Exempt 200103055	337.14-00
	• Loss Disallowance 200138005	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	• Express Election	338.01-00

	• <i>Time in which Election must be made</i>	338.01-02
	200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200105043 200107001 200107002 200108028 200114025 200116003 200116013 200119011 200119038 200121039 200121041 200121043 200121047 200122038 200125039 200125050 200125063 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200130033 200131017 200131026 200132030 200137035 200204033 200204036 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200211020 200211027 200211029 200211031 200213025 200220013 200220025 200223023 200223024 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200224019 200225028 200227019 200227038 200133032 200133033 200134009 200134015 200135040 200135040 200135040 200135040 200138013 200139004 200139004 200140029 200140030 200140038 200141039 200142013 200144014 200144017 200146048 200146053 200147041 200148044 200148050 200201030 200201030 200202046 200202049 200202058 200202066 200202067 200203056 200210057 200210058 200210059 200216009 200218020	
	• Qualified Stock Purchase	338.02-00
	200122007	
	• International Aspects of Section 338	338.50-00
	200103031	
	• Adjusted Gross-Up Basis (AGUB)	338.60-00
	200144028	
	• Allocation of AGUB Among Target Assets	338.70-00
	200144028	
Section 346	(Amended-1982) Partial Liquidation Defined	346.00-00
	• Termination of a Business	346.02-00
	200229005 200229005 200229005 200229005 200229005	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	200103034 200104025 200107016 200109039 200111013 200112014 200114002 200117039 200121013 200121071 200122022 200125007 200204002 200206006 200209029 200211030 200214025 200217021 200224011 200224026 200134008 200135001 200135001 200135001 200135001 200139002 200139002 200150001 200150009 200208022 200212012 200218022	
	• Control v. No Control by Transferor	351.01-00
	200126016	
	• Series of Transactions	351.02-00
	200211030 200136022 200136022 200136023 200136023	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	200103054 200104024 200104028 200105060 200107008 200108019 200108021 200109023 200109045 200114002 200116024 200118044 200118050 200119048 200121069 200122041 200125055 200128038 200128039 200129007 200131024 200149020 200151040 200204034 200209029 200224009 200227016 200133011 200133034 200135039 200135039 200135039 200135039 200138015 200138024 200139011 200139011 200139026 200139026 200139028 200139028 200140033 200140039 200142012 200143029 200146019 200148001 200148049 200201032 200201032 200212012 200215031 200221009 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200229025	

	• Spin-Off	355.01-00
	200101006 200101020 200102036 200103037 200103057 200104001 200104012 200104025 200105031 200107016 200107031 200109031 200111026 200111029 200112055 200113019 200114002 200115001 200118018 200118045 200119012 200120015 200120030 200125011 200125044 200126012 200126028 200129006 200129023 200129029 200129032 200130003 200131003 200137011 200137036 200137042 200151042 200151043 200151044 200205035 200206022 200209029 200209047 200213016 200214014 200214021 200217006 200219025 200220019 200223002 200225005 200227024 200133035 200134014 200138025 200139001 200139001 200139009 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021	
	• Split-Off	355.01-01
	200102045 200104003 200108019 200108021 200109020 200118004 200121042 200121044 200125020 200129030 200137019 200145029 200205001 200205034 200206041 200209018 200211032 200217051 200220010 200223007 200226007 200226036 200133016 200134010 200138004 200140042 200146020 200207025 200215027 200215034	
	• Split-Up	355.01-02
	200116025 200121061 200202060	
	• Active Business	355.03-00
	200104025 200108019 200108021 200112055 200126012	
	• Business Purpose	355.04-00
	200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200135038 200135038 200135038 200135038 200202059 200221009	
	• Control	355.05-00
	• Distribution of Control	355.05-01
	200125083	
	• Distributions Within a Consolidated Group	355.09-00
	200211019	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	200205035 200133035 200215047	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	200211032	
	• Reorganization Exchange	356.01-00
	200118045	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	200121013 200122022	
	• Tax Avoidance Purpose v. No Avoidance Purpose	357.01-00
	200206006	
Section 358	Basis to Distributees	358.00-00
	• Assumption of Liabilities	358.03-00
	200121013 200122022 200224011 200150001	
Section 362	Basis to Corporations	362.00-00
	200206006	
Section 367	Foreign Corporations	367.00-00
	200106004 200106004 200114002 200137036 200209029 200203058 200212012	

	• Transfer to Foreign Corporations Subject to Section 367(a) 200221046	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200122026 200203015 200221046	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 200221046	367.03-01
	• <i>Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement</i> 200221046	367.03-07
	• <i>Requirements of Gain Recognition Agreement</i> 200147004	367.03-10
	• Transactions Described in Section 367(b) Complete liquidation of Foreign 200148036 200148037	367.10-00
	• <i>Subsidiary</i> 200128040	367.10-01
	• <i>Attribution of Earnings and Profits on an Exchange Described in Section 351 354, or 356</i> 200148036 200148037	367.10-03
Section 368	Definitions Relating to Corporate Reorganizations 200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022	368.00-00
	• Statutory Merger or Consolidation (Type "A") 200102031 200105040 200109037 200121010 200145039 200213019 200140011 200140068 200203058	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200119049 200132007	368.01-01
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 200136022 200136022 200136023 200136023	368.01-02
	• Stock for Stock (Type "B") 200208017	368.02-00
	• Stock for Property (Type "C") 200111023 200111024 200115010 200115030 200116028 200225031	368.03-00
	• <i>Substantially All the Property</i> 200103056 200115016 200115030 200116028	368.03-01
	• Assets for Control of Transferee (Type "D") 200101006 200101020 200102036 200102038 200102045 200103057 200104001 200104012 200104028 200107031 200109027 200111026 200111029 200113019 200114002 200118004 200118018 200118045 200119012 200119048 200120015 200120030 200121042 200121044 200121069 200122041 200125020 200125044 200128051 200129029 200130003 200131003 200131024 200137011 200137036 200137042 200204034 200205001 200205034 200206022 200209018 200209029 200209047 200211032 200213016 200214014 200214021 200217006 200217051 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200133011 200133016 200134010 200134014 200135021 200135021 200135021 200135021 200135022 200135022 200135022 200135022 200135039 200135039 200135039 200135039 200136012 200136012 200136013 200136013 200138004 200138025 200139009 200139009 200140039 200141040 200141045 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200207025 200212012 200215031 200216006 200218021 200229025 200229025 200229025 200229025 200229025	368.04-00

	• Recapitalization (Type "E")	368.05-00
	200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017	
	• Change in Identity, etc. (Type "F")	368.06-00
	200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	
	• Continuity of Interest Rule	368.08-00
	200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	
	• <i>Savings and Loan or Life Insurance Companies</i>	368.08-01
	200115027 200121054	
	• <i>Proprietary Interest Continuity</i>	368.08-02
	200103034 200105050	
	• Plan of Reorganization	368.09-00
	• <i>Several Steps</i>	368.09-01
	200118011 200144001	
	• Liquidation v. Reorganization	368.12-00
	200117008	
	• Transactions Involving Two or More Investment Companies	368.13-00
	200103056 200115016	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	200105034 200105035 200150009	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	200130011 200140049 200143001	
	• General Rule	382.01-00
	200225014 200207002	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	200112054 200125056 200220016	
	• Ownership Change	382.07-00
	• <i>Equity Structure Shift</i>	382.07-03
	200207014	
	• Built-in Gains and Losses and Section 338 Gains	382.08-00
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	200217009	
	• Operating Rules	382.12-00
	• <i>Controlled Groups</i>	382.12-16
	200202043 200202044	
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	384.00-00
	200125007	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	200205031 200134004 200142005 200148039	
	• Debt v. Equity	385.01-00
	200126001 200145005 200135011 200135011 200135011 200135011	
	• New Financial Products	385.03-00
	200130010	

	• <i>Debt v. Equity Issues</i>	385.03-02
	200130010	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200101037 200103075 200105058 200105067 200106045 200106045 200113032	
	200116046 200121072 200121079 200127031 200128056 200128061 200130057	
	200205050 200211047 200213029 200222032 200225038 200225039 200134031	
	200135044 200135044 200135044 200135044 200147056 200148077 200208028	
	200208029 200208030 200208033 200216034 200229048 200229048 200229048	
	200229048 200229048	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	200137065	
	• Required Distributions	401.06-00
	200105063 200105065 200106046 200106046 200110034 200111055 200121073	
	200124028 200126036 200126038 200126039 200131032 200131033 200209057	
	200209058 200209059 200223065 200208031 200221048 200221051 200221056	
	200221059 200221061	
	• <i>In General</i>	401.06-01
	200104033 200110034 200111054	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	200105063 200105065 200106046 200106046 200110033 200121073 200126036	
	200126038 200126039 200131032 200131033 200209062 200223065 200208031	
	200221048	
	• Union-negotiated Multiemployer Pension Plans	401.28-00
	200109049 200115042 200132042 200151056 200133051	
	• Cash or Deferred Arrangements	401.29-00
	200116050 200132043 200149036	
	• <i>Special Distribution Requirements</i>	401.29-02
	200105064 200127053 200211049 200134034 200218039	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	200116046 200127027 200127031 200127054 200127055 200128057 200130057	
	200137065 200213032 200147056 200208017 200212036	
	• Exempt Trust	402.01-00
	200149036	
	• Non-Exempt Trust	402.02-00
	200128006	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200138030 200138031 200202078	
	• Rollover Contributions	402.08-00
	200127055 200128057 200213032	
	• <i>Rollover Lump Sums</i>	402.08-01
	200107040 200138030 200138031 200202078 200215032	
	• <i>By a Surviving Spouse</i>	402.08-05
	200204038 200211054 200222033	
	• Tax on Lump Sum Distributions	402.09-00
	200215032	

Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	200101038 200104035 200113032 200113033 200113033 200116052 200117038 200121072 200124030 200128061 200141046 200148054 200148077 200208017 200210066	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200202027	403.04-00
	• Rollover Amounts 200101038 200124030	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.)	404.00-00
	200137064 200137065 200133049 200133050 200135045 200135045 200135045 200135045 200147056 200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056	
	• Stock Bonus and Profit-Sharing Trusts 200149036	404.02-00
	• Deferred Compensation 200128006	404.10-00
	• Year of Deduction 200107012	404.11-00
Section 408	Individual Retirement Accounts	408.00-00
	200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200136030 200136030 200136031 200136031 200150036 200208017 200208028 200208029 200208030 200208033 200221051 200221057 200221062 200229048 200229048 200229048 200229048 200229048	
	• Qualification 200136031 200136031	408.02-00
	• <i>Benefit Distributions</i> 200151051 200151054 200204048 200210066	408.02-01
	• Rollover Contributions 200106047 200106047 200109051 200110033 200121073 200126038 200129036 200130056 200151054 200136030 200136030 200150036 200208031 200221048	408.03-00
	• Individual Retirement Annuity 200222032 200225038 200225039	408.05-00
	• Distributions 200126041 200127027 200217059	408.06-00
	• Prohibited Transactions 200215061	408.07-00
Section 408A	Roth IRA	408A.00-00
	200126040 200142022 200148051 200150034	
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	200223066	
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i> 200111053 200116051 200125090	409.01-09
Section 412	Minimum Funding Standards	412.00-00

	• Funding Standard Account 200109049 200225043	412.01-00
	• Minimum Funding Waiver 200101039 200109048 200121074 200121075 200121076 200127056 200137067 200149041 200149046 200214030 200134028 200135042 200135042 200135042 200135042 200135048 200135048 200135048 200135048 200141053 200141057 200141059 200148061 200148065 200148067 200148076 200148079 200202073 200210064 200229049 200229049 200229049 200229049 200229049	412.06-00
	• Accrued Benefit Waiver 200103077	412.07-00
Section 414	Definitions and Special Rules 200103075 200139032 200139032 200141046 200148054	414.00-00
	• Service for Predecessor Employer 200109050	414.01-00
	• Employees of Businesses Under Common Control 200125094	414.03-00
	• Governmental Plan 200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049	414.07-00
	• Church Plan 200107042 200108044 200108050 200124025 200125095 200149038 200136027 200136027 200141047 200148055 200207027 200229050 200229050 200229050 200229050 200229050	414.08-00
	• Certain Employee Contributions 200116049 200116055 200120042 200126042 200127049 200128060 200129037 200129038 200129039 200130051 200130052 200137068 200204041 200204043 200204049 200204050 200223070 200224034 200147054 200147055 200203076 200216035 200221058 200221060 200221063	414.09-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051	415.00-00
	• Limitation for Defined Benefit Plans 200109049 200115042 200132042 200151056 200133051 200148081	415.01-00
	• Limitation for Defined Contribution Plans	415.02-00
	• <i>Annual Addition</i> 200213033	415.02-01
Section 419	Treatment of Funded Welfare Benefit Plans 200113009 200137066 200219002 200203071	419.00-00
	• Qualified Asset Account 200137062 200203073 200203074 200203075	419.11-00
	• Account Limit	419.12-00
	• <i>Collectively Bargained Funds</i> 200137062	419.12-02
	• Ten or More Employer Plan Exception 200127047 200219002 200133047	419.14-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 200113009 200119064 200210025	419A.00-00

Section 420	Transfers to Retiree Health 200112063	420.00-00
Section 422	Incentive Stock Options • Stockholder Approval 200139001 200139001	422.00-00 422.03-00
Section 423	Employee Stock Purchase Plans 200102042 200139001 200139001	423.00-00
Section 424	Definitions and Special Rules 200112021 • Modification, Extension or Renewal of Options 200207005	424.00-00 424.01-00
Section 444	Election of Taxable Year Other Than Required Year • Procedural Requirements for Making Election 200106022 200106022 200151027 200222014	444.00-00 444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 200110031 200122019 200225006 200146025 • Clearly v. Not Clearly Reflecting Income 200213004 200146028 • Reconstruction of Taxable Income • <i>Reasonable v. Unreasonable</i> 200140078 • Change of Methods (Permissible v. Not Permissible) • <i>Required by Commissioner</i> 200142001 • <i>Consent Needed</i> 200102004 200146056 • <i>Change in Method of Accounting for Depreciation</i> 200122002 200206014 200206015 200206021 200214003 200222022 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200136007 200136007 200139023 200139023 200139025 200139025 200142008 200146047 200146052 200148005 200148015 200208002 200210053 200216016 200216018 200229021 200229021 200229021 200229021 200229021 • <i>Change in Method of Depreciation Under Rev. Proc. 84-74</i> 200106020 200106020 • Notional Principal Contracts 200102005 • <i>Termination Payments</i> 200145010 • Mark to Market (Section 475) 200221008	446.00-00 446.01-00 446.02-00 446.02-06 446.04-00 446.04-02 446.04-03 446.04-17 446.04-19 446.21-00 446.21-03 446.25-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200102008 200105004 200105061 200110005 200117017 200151003 200209015 200222003 200225006 200227012 200141046 200147052 200148054 • Annual Theory 200101023 200102044 200107017 200110022 200122032 200217052 200147022 200210019	451.00-00 451.01-00

	• Conditions and Contingencies 200118046	451.04-00
	• Tax Refunds 200211043	451.08-00
	• Escrowed Income 200110002	451.09-00
	• Prepaid and Advance Income	451.13-00
	• <i>Services (Rev. Rul. 71-21)</i> 200102034 200147032	451.13-01
	• Constructive Receipt 200118046 200120024 200130008 200130015 200143007 200203006	451.14-00
	• <i>Compensation</i> 200202027	451.14-04
	• Income From Sales 200111011	451.15-00
	• Accrual Method 200131006 200147032	451.19-00
	• Special Rules for Crop Insurance Proceeds 200213026	451.23-00
Section 453	Installment Method (Available v. Not Available) 200125073 200218034	453.00-00
	• Revocation of Elections 200226039	453.08-00
Section 455	Prepaid Subscription Income 200132014	455.00-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200102013 200104026 200119017 200145006 200205007 200141046 200148054	457.00-00
	• Year of Inclusion in Gross Income 200103017 200107028 200111008 200117038 200120022 200131011 200144007 200202027	457.01-00
	• Eligible Deferred Compensation Plan Defined 200103017 200107028 200111008 200120022 200131011 200144007	457.05-00
	• <i>Tax Exempt Organization</i> 200128006	457.05-03
	• Distribution Requirements	457.07-00
	• <i>Unforeseeable Emergency</i> 200122009	457.07-02
	• Special Rules	457.09-00
	• <i>Length of Service Award Plans</i> 200224002	457.09-08
	• Ineligible Plans 200229001 200229001 200229001 200229001 200229001	457.10-00
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 200103017	457.12-01

	• <i>Custodial Accounts and Contracts</i>	457.12-02
	200107028 200111008 200144007	
Section 460	Special Rules for Long-Term Contracts	460.00-00
	200202045	
	• Definition of Long-Term Contract (See Also 451)	460.05-00
	200202045	
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	200104011 200105052 200107007 200108017 200112011 200149013 200209010	
	200209017 200219014 200225006 200143001 200203004 200208004 200229009	
	200229009 200229009 200229009 200229009 200229010 200229010 200229010	
	200229010 200229010	
	• Accrual Method	461.01-00
	200126008 200147032	
	• Cash Method	461.02-00
	200106005 200106005	
	• Incurred Liabilities	461.06-00
	200216013	
	• <i>Accrual Basis</i>	461.06-01
	200131005	
	• Contested Liabilities	461.07-00
	200106005 200106005	
	• Accrual of Other Taxes	461.16-00
	200122008	
Section 465	Deductions Limited to Amount at Risk	465.00-00
	200120020	
Section 467	Certain Payments for the Use of Property or Services	467.00-00
	• Recapture of Prior Understated Inclusions Under Leaseback or Long-Term Agreements	467.07-00
	200105003	
	• <i>Leaseback or Long-Term Agreements</i>	467.07-03
	200128007	
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	200105052 200107007 200108017 200121028 200125066 200125067 200125072	
	200125074 200125075 200125076 200125078 200125080 200126011 200126014	
	200132020 200132022 200132024 200132031 200209010 200219014 200207016	
	200208004 200218019 200229009 200229009 200229009 200229009 200229009	
	200229010 200229010 200229010 200229010 200229010	
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i>	468A.03-04
	200107011 200109016 200109025 200112012 200112015 200112016 200112062	
	200113008 200119032 200119034 200119037 200120025 200120026 200121045	
	200121046 200128016 200129012 200129013 200129019 200129020 200137055	
	200137056 200137057 200137058 200146014 200201033 200201033 200202025	
	200203008 200203038 200203039 200203040 200203062 200203064 200203065	
	• Ruling Amount	468A.04-00

	• <i>Revised Schedules</i>	468A.04-02
	200104017 200105036 200105037 200105047 200107005 200107011 200108016 200109016 200109025 200110017 200110018 200112007 200112012 200112015 200112016 200112026 200112062 200113008 200114011 200114013 200114014 200114015 200114016 200115006 200119032 200119034 200119037 200120025 200120026 200121014 200121017 200121020 200121021 200121029 200121030 200121045 200121046 200122020 200122029 200122030 200122031 200122037 200125049 200125052 200128009 200128010 200128016 200128020 200129005 200129012 200129013 200129019 200129020 200129025 200132019 200137055 200137056 200137057 200137058 200141016 200146014 200147024 200147025 200147027 200147029 200147030 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	200106021 200106021 200213015 200222001 200138006	
	• Taxation of Designated Settlement Funds	468B.02-00
	200104030	
	• Other Funds	468B.06-00
	200149013	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	200113025	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	200102018 200106018 200106018 200111001 200144013	
	• Passive Activity Defined	469.03-00
	200206016	
Section 471	General Rule for Inventories	471.00-00
	200125001	
	• Need for Inventories	471.01-00
	200121006	
	• Items Includible v. Not Includible in Inventory	471.09-00
	200203001	
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election	472.01-00
	200106035 200106035 200106036 200106036 200118036 200223005 200223017	
	• Dollar Value Method	472.08-00
	200128003	
	• Inventory Price Index Method	472.09-00
	200121022	
	• Bargain Purchase	472.15-00
	200121022	
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	200120001 200150008	
	• Treatment of Securities Marked to Market	475.01-00
	200150008	
	• Definitions	475.05-00
	• <i>Items that are not Securities</i>	475.05-03
	200150008	
	• Securities Traders	475.08-00
	200209052 200209053 200209054	

Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	200151004 200209025	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	200108003 200117039 200121071 200125007 200149019 200205003 200206006 200217021 200224011 200139008 200139008 200150001	
	• Correlative Adjustments	482.03-00
	200148016	
	• Applicability to Nonrecognition Transactions	482.06-00
	200135001 200135001 200135001 200135001	
	• Transfer or Use of Intangibles	482.11-00
	• <i>Cost Sharing Agreements</i>	482.11-08
	200103024 200225009	
	• Sale of Tangible Property	482.12-00
	200148025	
	• <i>Rate of Return/Profit Split</i>	482.12-05
	200148025	
	• Allocation of Net Income	482.13-00
	200203053	
	• Sham Transaction	482.15-00
	200108003	
	• Allocation of Deductions	482.17-00
	200203053	
	• Rev. Proc. 65-17	482.23-00
	200229019 200229019 200229019 200229019 200229019	
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Exceptions and Limitations	483.04-00
	• <i>Original Issue Discount</i>	483.04-02
	200116008	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200101036 200102052 200102053 200116007 200117043 200120002 200120003 200124021 200127055 200128057 200128059 200149045 200217044 200135047 200135047 200135047 200135047	
	• Title-Holding Company	501.02-00
	200214035 200214036	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	200103084 200121078 200127052 200132040 200211051 200222030 200225042 200140084 200147059 200150027 200216037	
	• <i>Foundations</i>	501.03-02
	200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117042 200151057 200204039 200205048 200205049 200206057 200219036 200219039 200222034 200225042 200140085 200140086 200148080 200218036 200218041 200218042 200221050	
	• <i>Educational Organizations</i>	501.03-08
	200225046 200203069	
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i>	501.03-10
	200150038	

<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 501.03-11 200101034 200103083 200106037 200106037 200106038 200106038 200106042 200106042 200106043 200106043 200106044 200106044 200108045 200108046 200108047 200108048 200108049 200110030 200118054 200132039 200151045 200206058 200211051 200214035 200214036 200134027 200203070 200216036 200218037 • <i>Political Action Organizations</i> 501.03-17 200151060 • <i>Scientific Organizations</i> 501.03-24 200149035 • <i>Social Welfare Groups (See Also 0501.04-00)</i> 501.03-25 200211052 • <i>State Instrumentalities</i> 501.03-26 200126032 200216037 • <i>Testing for Public Safety</i> 501.03-28 200215057 200215058 200215059 200215060 • <i>Organizational and Operational Tests</i> 501.03-30 200114040 200219036 200219039 200225046 200218036 200218041 200218042 • <i>Lessening the Burdens of Government</i> 501.03-33 200124022 • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 501.04-00 • <i>Local Associations of Employees</i> 501.04-01 200219037 • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 501.06-00 200103084 200223067 200150026 • <i>Social Clubs</i> 501.07-00 • <i>Business with Nonmembers</i> 501.07-05 200104038 • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 501.08-00 200222032 200225038 200225039 • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 501.09-00 200108010 200204045 200225041 • <i>Permissible Benefits</i> 501.09-01 200211053 • <i>Inurement</i> 501.09-03 200211053 200223068 200203073 200203074 200203075 • <i>Local Benevolent Life Insurance Associations, etc.</i> 501.12-00 • <i>Mutual or Cooperative Electric Companies</i> 501.12-03 200148085 • <i>Legislative and Political Propaganda Activities</i> 501.38-00 200151060 	
Section 502	
<ul style="list-style-type: none"> Feeder Organizations (Exempt v. Not Exempt) 502.00-00 • <i>Section 501 (c)(3) Organizations</i> 502.01-00 200149044 	

Section 507	Termination of Private Foundation Status	507.00-00
	200103076 200103079 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200111045 200111049 200111050 200114036 200114037 200114043 200115038 200116048 200119056 200119057 200120041 200120043 200121080 200121081 200121082 200124023 200124024 200124026 200124027 200125092 200125093 200127051 200130053 200130054 200151057 200151058 200151059 200204042 200204053 200205048 200205049 200206057 200219043 200219044 200226045 200140083 200140084 200140085 200140086 200143028 200148082 200148083 200150031 200150039 200201035 200201035 200201036 200201036 200215054 200215055 200215056 200216032 200216033 200221064 200221065 200221066 200221067 200221068 200221069 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053	
	• Termination Under Section 507(a)(1) 200101035 200111045 200117042 200137060	507.01-00
	• <i>Special Rules</i> 200151052 200151053	507.01-01
	• Termination Under Section 507(a)(2)(A) 200111045 200221050	507.02-00
	• Termination Under Section 507(b)(1)(A) 200115044 200225045	507.03-00
	• Termination Under Section 507(b)(1)(B) 200204039 200220030 200225045	507.04-00
	• Liability of Transferee Organizations 200117042 200204039 200140083 200140084 200221050	507.05-00
	• Imposition of Tax 200204039	507.06-00
	• Aggregate Tax Benefit 200204039	507.07-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	200226012 200150027	
Section 509	Private Foundation Defined	509.00-00
	200106042 200106042 200106043 200106043 200106044 200106044 200117043 200135047 200135047 200135047 200135047	
	• Definitions 200108045 200108046 200108047 200108049	509.01-00
	• <i>Private Foundation</i> 200137060	509.01-01
	• <i>Support</i> 200150039	509.01-02
	• Exceptions to Private Foundation Status 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200147059	509.02-00
	• <i>Publicly Supported Organizations</i> 200127052 200130048 200130049 200130055 200147059 200150027	509.02-01
	• <i>Supporting Organizations</i> 200115044 200127052 200130048 200130049 200130055 200149045 200204040 200147059 200208027 200215048 200218037	509.02-02

	• Continuation of Private Foundation Status	509.03-00
	200103076 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200151057 200205048 200205049 200206057 200140085 200140086 200216032 200216033	
Section 511	Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)	511.00-00
	200102052 200102053 200103076 200103085 200106042 200106042 200106043 200106043 200106044 200106044 200108051 200112064 200112065 200117043 200119061 200126033 200126034 200126035 200131034 200132040 200211051 200213021 200214035 200214036 200225044 200141058 200147059 200148066 200150032 200150033 200150035 200215057 200215058 200215059 200215060 200216036	
	• Organizations Subject to Tax	511.01-00
	200101036	
	• Section 501(c)(2) Corporations	511.02-00
	200214035 200214036	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	200102051 200108045 200108046 200108047 200108049 200114039 200117043 200127052 200128059 200130048 200130049 200130055 200149044 200149045 200151046 200151047 200211051 200213027 200214035 200214036 200220028 200223067 200141049 200147058 200147059 200148057 200148074 200150026 200208027 200216036	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046	
	• <i>Rents and Royalties</i>	512.01-01
	200104031 200149043 200219037 200222030 200225046 200136025 200136025	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	200149035	
	• Partnerships	512.02-00
	200118054 200151045 200206058 200218037	
	• Advertising (See Also 0501.26-02)	512.05-00
	200102051 200128059	
	• Definitions	512.09-00
	• <i>General</i>	512.09-01
	200225044	
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	200104038 200137062 200223068	
	• Modifications	512.10-00
	200151062	
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	200102051 200106042 200106042 200106043 200106043 200106044 200106044 200107036 200108048 200114039 200117043 200126033 200149044 200151047 200204051 200206058 200211051 200213027 200214035 200214036 200222031 200222032 200225038 200225039 200225044 200147059 200150026 200203069 200216037 200218037	
	• Advertising, etc., Activities	513.02-00
	200102051 200225046	
	• Cooperatives	513.03-00
	200223067 200148085	

	• Sales and Service to Public 200124022 200151061 200222030	513.04-00
Section 514	Unrelated Debt-Financed Income 200125096 200213027 200214035 200214036 200216036	514.00-00
	• Rent and Deductions 200132040	514.01-00
	• Definitions--Debt-Financed Property 200211052	514.06-00
	• Acquisition Indebtedness 200137061 200224014 200134025	514.07-00
Section 527	Political Organizations 200103084	527.00-00
	• Political Expenditures by Exempt Organizations 200151060	527.04-00
Section 528	Certain Homeowners Associations 200203027	528.00-00
Section 529	Qualified State Tuition Programs 200214032 200134032	529.00-00
Section 541	Imposition of Personal Holding Company Tax (Imposed v. Not Imposed) 200105032 200132023	541.00-00
Section 552	Definition of Foreign Personal Holding Company	552.00-00
	• Certain Excluded Banks and Corporations 200102016	552.02-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Date of Payment 200213017	561.02-00
	• Regulated Investment Companies 200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200121016 200143023	561.05-00
	• Real Estate Investment Trusts 200122001	561.06-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 200122001	562.00-00
	• Distributions in Liquidation 200121016	562.02-00
	• Preferential Dividends 200121002 200213017	562.03-00
	• <i>Class of Stock</i> 200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200143023	562.03-02
Section 565	Consent Dividends 200147005	565.00-00
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 200105032 200132023	565.01-02
Section 584	Common Trust Funds 200145041	584.00-00

	• Merger of Common Trust Funds 200132010	584.04-00
Section 595	Foreclosure on Property Securing Loans 200129003	595.00-00
Section 597	Federal Financial Assistance Provided 200119007	597.00-00
Section 613	Percentage Depletion 200219004	613.00-00
	• Gross Income From Property 200146046	613.02-00
	• <i>Depletable Gross Income</i> 200110008	613.02-08
Section 616	Development Expenditures 200102007	616.00-00
Section 631	Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore	631.00-00
	• Election to Consider Cutting as Sale or Exchange 200151046 200229007 200229007 200229007 200229007 200229007	631.01-00
	• <i>Fair Market Value of Timber (See Also 611.07-02 et seq.)</i> 200229007 200229007 200229007 200229007 200229007	631.01-01
	• Disposal of Timber With a Retained Economic Interest (See Also 631.04-00) 200151046	631.02-00
Section 641	Imposition of Tax 200229018 200229018 200229018 200229018 200229018	641.00-00
	• Termination of Estates and Trusts 200226031	641.03-00
Section 642	Special Rules for Credits and Deductions 200142011	642.00-00
	• Foreign Tax Credit 200105001	642.01-00
	• Charitable Deduction 200138027 200140080	642.03-00
	• <i>Paid or Permanently Set Aside</i> 200221011	642.03-03
	• <i>Pooled Income Funds</i> 200214017 200214018	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 200116016	643.00-00
	• Income Defined 200226015 200210002	643.02-00
	• Multiple Trusts 200105039 200105044 200127037 200149016 200209007 200209008 200210056 200210061	643.06-00
Section 651	Deductions for Trusts Distributing Current Income Only 200140080	651.00-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200140080 200207018	661.00-00

	• Amounts Paid, Credited, or Required to Be Distributed 200226031 200210002	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 200210002	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• Separate Share Rule 200210002	663.05-00
Section 664	Charitable Remainder Trusts 200109006 200127038 200205008 200219012 200140027 200202078 200203034 200207026 200221042 200229046 200229046 200229046 200229046 200229046	664.00-00
	• Character of Distribution 200127023 200215032	664.01-00
	• Definitions 200218008	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200108035 200120016 200122045 200124010 200143028 200150019	664.03-02
	• <i>Unitrust With Income Exception</i> 200215042	664.03-03
	• Valuation 200150019	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200108032 200119019 200209007 200209008 200227022 200148028 200210018	671.00-00
	• Persons Treated as Grantors 200209015 200227020	671.02-00
	• Allocation of Income and Deductions 200128006	671.03-00
	• Method of Reporting 200207007	671.04-00
Section 672	Definitions and Rules	672.00-00
	• Related or Subordinate Party 200229013 200229013 200229013 200229013 200229013	672.02-00
Section 676	Power to Revoke 200209015	676.00-00
Section 677	Income for Benefit of Grantor 200124011 200128006 200222003	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200147044	678.00-00
Section 681	Limitation on Charitable Deduction 200140080	681.00-00
Section 691	Recipients of Income in Respect of Decedents 200209026 200221011	691.00-00
Section 701	Partners, Not Partnerships, Subject to Tax	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200118005 200128040 200128053 200205021	701.01-00

Section 702	Income and Credits of Partner	702.00-00
	200111021 200113010 200113011 200113012 200113013 200113014 200113015 200121016 200214016	
	• Partner's Distributive Share	702.01-00
	200102012	
	• <i>Taxes Paid (Section 901)</i>	702.01-04
	200144006	
	• <i>Credits</i>	702.01-09
	200215005 200215017 200216003 200216004 200216011 200216015	
Section 703	Partnership Computations	703.00-00
	• Partnership Elections	703.05-00
	200106035 200106035	
Section 704	Partner's Distributive Share	704.00-00
	200131013 200137059 200204013 200204015 200204016 200204017 200204018 200204023 200214016 200133003 200203043 200203044 200203046 200203047 200203048 200203049 200203050 200203051 200203052	
	• Partnership Agreement	704.01-00
	200210047	
	• <i>Economic Effect Substantiality</i>	704.01-01
	200108003 200131013	
	• <i>Economic Effect</i>	704.01-02
	200111021 200113010 200113011 200113012 200113013 200113014 200113015 200121016 200125053	
	• <i>Substantiality</i>	704.01-03
	200108003 200131013	
	• <i>Section 704(c) Considerations</i>	704.01-04
	200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200140060 200140061 200140062 200140063 200140065	
	• Partner's Interest in Partnership	704.02-00
	200108003 200131013	
	• Contributed Property	704.05-00
	200149019	
Section 707	Transactions Between Partner and Partnership	707.00-00
	200128040 200146025	
Section 708	Continuation of Partnership	708.00-00
	200219008	
	• Termination	708.01-00
	200103051 200132009 200214016	
Section 721	Nonrecognition of Gain or Loss on Contributions	721.00-00
	200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200111021 200118039 200118040 200118041 200125013 200125053 200211017 200214016 200210047	
Section 722	Basis of Contributing Partner's Interest	722.00-00
	200125013 200214016	
Section 723	Basis of Property Contributed to Partnership	723.00-00
	200125013 200214016	

Section 731	Extent of Recognition of Gain or Loss on Distribution 200102012 200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045	731.00-00	
Section 752	Treatment of Certain Liabilities 200118005 200120020 200131013	752.00-00	
	• Sharing Recourse Liabilities 200131013	752.06-00	
	• Sharing Non-recourse Liabilities 200131013	752.07-00	
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200101016 200121058 200121059 200121060 200121062 200121063 200121064 200121065 200121066 200121067 200121068 200202022	754.00-00	
	• Timeliness of Election 200110023 200120032 200130025 200205025 200209046 200202053 200202055 200215011 200229028 200229028 200229028 200229028 200229028	754.02-00	
Section 761	Terms Defined 200214016	761.00-00	
	• Partnership	761.01-00	
	• <i>Organizations Treated as a Partnership</i> 200120007 200139005 200139005 200144005 200202022	761.01-01	
	• <i>Organizations Not Treated as a Partnership</i> 200216005	761.01-02	
	• Partner 200120007	761.02-00	
Section 775	Electing Large Partnership Defined 200221020	775.00-00	
Section 807	Rules for Certain Reserves 200125043	807.00-00	
	• Items Taken Into Account 200108002	807.02-00	
	• Method of Computing Reserves for Purposes of Computing Income 200108002	807.03-00	
	• Adjustments for Change in Computing Reserves	807.05-00	
	• <i>Insurance, Life ISP - IRC Section 807 Basis Adjustment - Change in Basis v. Correction of Error</i> 200108002	807.05-01	
Section 809	Mutual Life Insurance Companies Reduction in Deductions 200125043	809.00-00	
Section 817	Treatment of Variable Contracts 200108038 200223012 200221036	817.00-00	
	• Variable Contract Defined 200119036 200206047	817.04-00	
Section 817	(Repealed - 1984 Act) Rules Relating to Certain Gains and Losses	817.00-00	R
	• Reinsurance Transactions After 1968 200144028	817.06-00	R
	• Treatment Nondiversified Contracts	817.08-00	

	• <i>Look-Through Diversification</i> 200108038 200115028 200122013	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200121040 200133020 200140057 200202002	831.00-00
	• <i>Alternative Tax Small Companies</i> 200121040 200223015 200133020 200133029 200142014	831.02-00
	• <i>Whether Company Qualifies as Insurance Company</i> 200119039 200149003 200138010 200138014 200140057 200147052	831.03-00
Section 832	Insurance Company Taxable Income 200119039 200138010 200147052	832.00-00
	• <i>Premiums Earned</i> 200116041 200132006 200203016	832.05-00
	• <i>Losses Incurred</i>	832.06-00
	• <i>Unpaid Losses</i> 200115002	832.06-02
Section 833	Treatment of Blue Cross Blue Shield Organizations 200201004 200201004	833.00-00
Section 834	Determination of Taxable Investment Income	834.00-00
	• <i>Deductions</i>	834.02-00
	• <i>Special Deduction</i> 200120004	834.02-07
Section 842	Foreign Corporation Carrying on Insurance Business	842.00-00
	• <i>Taxation</i> 200147007	842.01-00
Section 847	Special Estimated Tax Payments 200118001 200222039	847.00-00
Section 848	Capitalization of Policy Acquisition Expenses 200125043	848.00-00
Section 851	Definition of Regulated Investment Company 200111028 200111036 200113010 200113011 200113012 200113013 200113014 200113015 200121002 200121004 200121016 200125053 200143023	851.00-00
	• <i>Gross Income Requirement</i> 200111021 200118039 200118040 200118041	851.02-00
	• <i>Diversification Requirement</i> 200111021 200118039 200118040 200118041	851.03-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 200121004 200143023	852.00-00
	• <i>Investment Company Taxable Income</i> 200111028	852.01-00
	• <i>Taxable Income of a Regulated Investment Company</i> 200148030	852.10-00
Section 853	Foreign Tax Credit Allowed Shareholders 200135019 200135019 200135019 200135019	853.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200107009 200111036 200121005 200121027 200125018 200206027 200135019 200135019 200135019 200135019 200142016	855.00-00

Section 856	Definition of Real Estate Investment Trust	856.00-00
	200119010 200132008 200225033 200226013 200134022 200134023 200140026	
	• Income Requirements	856.01-00
	200115023 200127024 200132008	
	• Other Requirements	856.03-00
	200106016 200106016	
	• Rents From Real Property	856.04-00
	200101012 200103033 200115023 200132008	
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	200122001	
	• Requirements to be Taxed as a REIT	857.01-00
	200213017	
Section 860D	REMIC Defined	860D.00-00
	• Election	860D.01-00
	200101017 200117030 200117032 200124015 200131010	
Section 861	Income From Sources Within the U.S.	861.00-00
	200139022 200139022 200147033	
	• Gross Income From Sources Within U.S.	861.01-00
	• <i>Allocation to U.S. Source</i>	861.01-01
	200217002	
	• Rents and Royalties	861.05-00
	200222011	
	• Allocation and Apportionment of Deductions (In General)	861.08-00
	200215010	
	• <i>Apportionment</i>	861.08-02
	200203020	
	• <i>Research and Experimental Expenditures -- Allocation</i>	861.08-05
	200207012	
	• <i>Research and Experimental Expenditures -- Apportionment -- Sales Method</i>	861.08-06
	200207012	
	• <i>Research and Experimental Expenditures -- Apportionment -- Gross Income Method</i>	861.08-07
	200207012	
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	200134007	
	• <i>Asset Method of Apportionment</i>	861.09-06
	200102041 200112056 200117018 200220012 200138012 200201009 200201009	
	200207003 200212001 200221043 200221044	
	• Allocation Apportionment of Research and Experimental Expenditures (In General)	861.15-00
	200207012	
Section 862	Income From Sources Without U.S.	862.00-00
	200222011 200139022 200139022	
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Allocation of Gross Income	863.01-00
	200141010	

Section 864	Definitions	
	200224003	864.00-00
	• Effectively Connected Income	864.02-00
	• <i>Deferred Payments</i>	864.02-06
	200128037	
	• <i>Property Formerly Used in U.S. Business</i>	864.02-07
	200125030	
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)	864.04-00
	200201009 200201009	
Section 865	Source Rules for Personal Property Sales	865.00-00
	• Sale Through Office or Fixed Place of Business	865.05-00
	• <i>Sales by Nonresidents</i>	865.05-02
	200128037	
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Fixed or Determinable Annual Or Periodical Income</i>	871.02-03
	200141020	
	• <i>Engaged in U.S. Trade or Business or Treated as Having Effectively Connected Income</i>	871.02-07
	200128037	
	• <i>Certain Annuities Received Under Qualified Plans</i>	871.02-12
	200105005	
Section 877	Expatriation to Avoid Tax	877.00-00
	200102029 200102030 200132018 200132021 200137029 200211015 200133046	
	200143020 200143022 200221037	
	• Principal Purpose--the Avoidance of Tax	877.01-00
	200103067 200105051 200105054 200109008 200109009 200109042 200109043	
	200109044 200110006 200111002 200111005 200114003 200115024 200117027	
	200118042 200119043 200119044 200119050 200121035 200125015 200125016	
	200125051 200126016 200126024 200128022 200128027 200130013 200130019	
	200130023 200130024 200137030 200137043 200145021 200206029 200209027	
	200209030 200211033 200214013 200214022 200214024 200217043 200219031	
	200219033 200220017 200222027 200224015 200224024 200225011 200225035	
	200227030 200133023 200133024 200133027 200133039 200134011 200139021	
	200139021 200140051 200140067 200146022 200146035 200201029 200201029	
	200207001 200208001 200208015 200210005 200212018 200212019 200212020	
	200215044 200216019 200218002 200218024 200218028 200218032 200229012	
	200229012 200229012 200229012 200229012	
	• Ruling Submission by Expatriating Citizen	877.07-00
	200111009 200116029	
	• Ruling Submission by Expatriating Long-Term Resident	877.08-00
	200108036 200108037 200116030 200116034 200116035 200119042 200119046	
	200125059 200128041 200131025 200133021 200133022 200133026 200141042	
	200210049 200210050 200216020 200216021 200221039	
Section 881	Tax on Income of Foreign Corporations Not Connected with United States Business	881.00-00
	200206008 200227006	
	• Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments	881.02-00

	• <i>Exclusion of Interest Received By CFC From Related Person</i> 200203026	881.02-10
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	• Interest deductions 200149002	882.07-00
	• <i>Liability/Asset Ratio</i> 200125088	882.07-02
Section 884	Branch Tax 200111040 200111041	884.00-00
Section 892	Income of Foreign Governments and of International Organizations	892.00-00
	• Foreign Governments Qualifying For Exemption Under Section 892	892.01-00
	• <i>Controlled Entities of a Foreign Sovereign</i> 200216025	892.01-02
Section 894	Income Affected by Treaty 200145041 200209026	894.00-00
	• Dividends 200105001	894.02-00
Section 897	Disposition of Investment in United States Real Property 200117039	897.00-00
	• U.S. Real Property Interest 200201023 200201023	897.02-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 200137037	897.06-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 200112019 200225032 200139008 200139008	901.00-00
	• Allowance of Credit 200110019 200127010	901.01-00
	• <i>Definition of Income Tax</i> 200112011 200146001	901.01-03
	• Amount Allowed	901.02-00
	• <i>Partnerships and Estates</i> 200105001	901.02-05
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.) 200135020 200135020 200135020 200135020	902.00-00
	• Computation of Credit 200103031	902.01-00
Section 903	Credit for Taxes in Lieu of Income, etc., Taxes 200110021	903.00-00
Section 904	Limitation on Credit	904.00-00
	• Taxable Income 200134007	904.01-00
	• Separate Application of Section With Respect to Certain Categories - Income	904.03-00
	• <i>Active Rents/Royalties</i> 200203053	904.03-02

	• <i>Look-Through Rules</i> 200206010	904.03-20
	• <i>Apportionment to more than one separate category</i> 200210026	904.03-31
Section 905	Applicable Rules	905.00-00
	• Adjustments on Payment of Accrued Taxes 200127011	905.03-00
Section 907	Special Rules in Case of Foreign Oil and Gas Income 200101005 200104019	907.00-00
	• Definition of Foreign Oil and Gas Extraction Income 200101005 200104019	907.02-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election 200226010 200202072	911.11-00
Section 924	Foreign Trading Gross Receipts 200149019	924.00-00
	• Definition of Foreign Trading Gross Receipts 200112030 200125021 200131012	924.01-00
	• Foreign Economic Process Requirements 200147037	924.03-00
Section 925	Transfer Pricing Rules 200149002 200215003	925.00-00
	• Computation of Transfer Pricing 200147037	925.01-00
	• <i>Election of Grouping</i> 200121018 200151019 200227014	925.01-01
Section 926	Distributions to Shareholders 200128011	926.00-00
Section 927	Other Definitions and Special Rules 200146046	927.00-00
	• Definition of Export Property 200131012	927.01-00
	• Election and Termination of Election 200110027 200111042 200221040	927.04-00
Section 933	Income From Sources Within Puerto Rico 200215019	933.00-00
Section 936	Puerto Rico and Possession Tax Credit 200126015	936.00-00
	• Intangible Property Income	936.03-00
	• <i>Cost Sharing Election</i> 200122005 200148025	936.03-04
Section 952	Subpart F Income Defined	952.00-00
	• Earnings and Profits Limitations 200130007	952.05-00
	• <i>Chain Deficits</i> 200130007	952.05-04

Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	• Foreign Personal Holding Company Income 200206010 200224007	954.02-00
	• Foreign Base Company Sales Income 200220005	954.03-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	200127005 200216022	
	• U.S. Property Defined 200137005 200229030 200229030 200229030 200229030 200229030	956.03-00
	• Pledges and Guarantees 200216022	956.05-00
	• Earnings Invested in Excess Passive Assets 200134004	956.07-00 R
Section 960	Special Rules for Foreign Tax Credit	960.00-00
	• Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation 200223022	960.03-00
Section 961	Adjustments to Basis of Stock In Controlled Foreign Corporations and of Other Property (Increase v. Reduction)	961.00-00
	200141003	
Section 964	Miscellaneous Provisions	964.00-00
	200142005	
Section 985	Functional Currency	985.00-00
	200221017	
Section 986	Determination of Foreign Corporation's Earnings & Profits and Foreign Taxes	986.00-00
	• Previously Taxed Earnings and Profits 200141003	986.03-00
Section 988	Treatment of Certain Foreign Currency Transactions	988.00-00
	200149017 200206006	
	• Computation of Exchange Gain or Loss	988.02-00
	• <i>Debt Instruments</i> 200133013	988.02-02
Section 989	Other Definitions and Special Rules	989.00-00
	• Definition of Appropriate Exchange Rate 200141003	989.02-00
Section 992	Requirements of a Domestic International Sales Corporation	992.00-00
	• Distributions to Meet Qualification Requirements 200135005 200135005 200135005 200135005	992.03-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	200103001 200103002 200103003 200103007 200103049 200105039 200105044 200112031 200113007 200116016 200117002 200118038 200119047 200121023 200121024 200127023 200127037 200128035 200130010 200209007 200209008 200213011 200213014 200217024 200217036 200217037 200223019 200224001 200226042 200133002 200135002 200135002 200135002 200135002 200135007 200135007 200135007 200135007 200141022 200143019 200147028 200202033 200207018 200210018 200210056 200210061 200215032 200221032 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046	
	• Allocation of Sales Price 200116012	1001.01-00
	• Amount Realized 200112030 200112038 200113006 200120001 200130009	1001.02-00
	• <i>Property Differing Materially</i> 200103034 200105050 200227020 200210029	1001.02-07
	• Fair Market Value of Property 200123008	1001.05-00
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	200120001	
	• Allocation of Basis 200115003	1011.01-00
Section 1012	Basis of Property--Costs	1012.00-00
	• Liabilities Assumed as Purchase Price 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	1012.06-00
	• Conversion of Property 200133001	1012.14-00
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	200105039 200105044 200116016 200118038 200202033 200221032	
	• Transfer in Trust After December 31, 1920 200113007 200117002 200127023 200127037 200213014	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200120016	1015.03-01
Section 1016	Adjustment v. No Adjustment to Basis	1016.00-00
	• Organizations Previously Exempt 200133001	1016.03-00
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	200105004 200118023 200131014 200137032 200151017 200209010 200148042 200201007 200201007 200203033 200203042 200208004	

	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200111025 200137003 200219006	1031.03-00
	• Deferred Exchanges 200109022 200130001 200211016	1031.05-00
	• Multi-Party Exchanges 200126007	1031.06-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200143001	1032.00-00
Section 1033	Involuntary Conversion 200109005 200118010 200126010 200127001	1033.00-00
	• General Rule 200147053	1033.01-00
	• Definition of Involuntary Conversion Events 200145001 200217001 200219006	1033.02-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 200120007 200221042	1041.00-00
	• Transfers Incident to Divorce 200120016 200221021	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 200151008 200151010	1042.00-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	1059.00-00
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	<i>1059.01-01</i>
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200144028 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	1060.00-00
	• General Rule/Residual Method	1060.01-00
	• <i>Class IV Assets</i> 200144028	<i>1060.01-04</i>
Section 1092	Straddles 200130010 200131015 200150012	1092.00-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200120034 200206048 200206049 200212003	<i>1092.05-02</i>
	• Hedging Transactions 200151011	1092.09-00
Section 1221	Capital Asset v. Not a Capital Asset 200151011 200211042 200215037 200218034	1221.00-00
	• Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum	1221.03-00

	• <i>Similar Property</i> 200125003	1221.03-01
	• <i>Sale of Entire Business</i> 200130002	1221.08-00
	• <i>Securities</i>	1221.12-00
	• <i>Business Hedges</i> 200146046 200221008	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200209007 200209008 200215037	1222.00-00
Section 1223	Holding Period of Capital Assets 200103001 200103002 200103003 200103049 200105039 200113007 200116016 200120016 200127037 200131028 200202033 200202078 200210056 200210061 200221032	1223.00-00
	• <i>Decedent and Estate</i> 200213014	1223.01-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 200215037	1231.00-00
Section 1234A	Gains or Losses From Certain Terminations 200209007 200209008	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Trans- action) 200219017 200219019 200219020 200219021 200219026 200135015 200135015 200135015 200135015	1235.00-00
Section 1239	Gain from Sale of Depreciable Property Between Certain Related Tax- payers 200133030	1239.00-00
Section 1241	Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange) 200218034	1241.00-00
Section 1245	Gain From Dispositions of Certain Depreciable Property • <i>General Rule</i> • <i>Section 1245 Property</i> 200104031	1245.00-00 1245.01-00 1245.01-03
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Cor- porations 200104024 • <i>Non-Recognition Provisions</i> 200104024	1248.00-00 1248.06-00
Section 1256	Section 1256 Contracts Marked to Market • <i>Special Rules</i> • <i>Property That is Part of a Hedging Transaction</i> 200151011	1256.00-00 1256.06-00 1256.06-01
Section 1259	Constructive Sales of Appreciated Financial Positions 200217039	1259.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount • <i>Constant Interest Rate (Economic Accrual)</i> 200142005	1272.00-00 1272.01-00

	• <i>Yield To Maturity</i> 200142005	1272.01-03
	• <i>Put/Call Options</i> 200142005	1272.01-04
	• <i>OID Accrual - Principal Subject to Acceleration</i>	1272.06-00
	• <i>Pools</i> 200145013	1272.06-02
Section 1273	Determination of Amount of Original Issue Discount 200115015 200135011 200135011 200135011 200135011	1273.00-00
	• <i>Issue Price</i>	1273.02-00
	• <i>Investment Units</i> 200115015	1273.02-06
Section 1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	1274.00-00
	• <i>Debt Instruments Subject to Section 1274</i> 200116008	1274.04-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• <i>Definitions</i>	1275.01-00
	• <i>Debt Instrument</i> 200116008	1275.01-01
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 200120001	1276.00-00
Section 1278	Definitions and Special Rules	1278.00-00
	• <i>In General</i>	1278.01-00
	• <i>Market Discount Bond</i> 200120001	1278.01-01
	• <i>Market Discount</i> 200120001	1278.01-02
Section 1286	Tax Treatment of Stripped Bonds 200130009 200151011	1286.00-00
Section 1291	PFIC Interest on Tax Deferral	1291.00-00
	• <i>Paying Elections by QEF Shareholders</i>	1291.06-00
	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200124016	1291.06-02
Section 1295	Qualified Electing Fund	1295.00-00
	• <i>Time For Making Election</i>	1295.02-00
	• <i>Retroactive Elections</i> 200212014	1295.02-02
Section 1297	Special Rules	1297.00-00
	• <i>Stock in Former PFIC</i> 200124016	1297.02-00
Section 1301	Averaging of Farm Income 200213026	1301.00-00

Section 1311	Correction of Error 200143003 200144004	1311.00-00
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	• <i>Taxpayer</i> 200133004	1311.01-01
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200129001	1341.00-00
	• Method Used to Compute 200102009	1341.03-00
Section 1361	Definitions 200105034 200105035 200118046 200130018 200211032 200135004 200135004 200135004 200135004 200138017 200150009 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200229038	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200205044 200201005 200201005	1361.01-00
	• <i>Non-Resident Alien as Shareholder</i> 200226031	1361.01-03
	• <i>More than One Class of Stock</i> 200103061 200118046 200130008 200226032 200221035	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Grantor Trusts</i> 200147044	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200106017 200106017 200125045 200217011 200227022 200227027 200140040 200140043 200140046 200218031	1361.03-02
	• <i>Electing Small Business Trusts</i> 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021	1361.03-03
	• <i>Qualified Subchapter S Subsidiary</i> 200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039	1361.05-00
Section 1362	Election by Small Business Corporation 200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024	1362.00-00
	• Eligible v. Ineligible 200114029 200123058 200217048 200222009	1362.01-00
	• <i>Shareholder Consent</i> 200115022	1362.01-01

• *Election After Termination*
200108023 200139017 200139017 200147038 200218017

1362.01-02

• Late Elections

1362.01-03

200101010 200101013 200101014 200101018 200101022 200101025 200101026
200101027 200101028 200102019 200102020 200102022 200102023 200102026
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 200229023 **200229023 200229026 200229026 200229026 200229026 200229026**
 200229045 200229045 200229045 200229045 **200229045 200229047 200229047**
 200229047 200229047 **200229047**

• Termination of Election
 200117013 200226009 200215039 1362.02-00

• Ceases to be Small Business Corporation
 200107025 200122034 200145028 1362.02-02

• Passive Investment Income
 200102024 200104010 200106030 200106030 200106034 200106034 200111019 1362.02-03

200112032 200112035 200114024 200114030 200119028 200122028 200123036
 200125089 200128025 200137020 200145019 200205019 200206023 200206030
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 200229027 200229027 200229027 200229027 **200229027 200229036 200229036**
 200229036 200229036 **200229036**

• S Termination Year
 200145037 200219013 200227028 200207021 200210043 200229039 200229039 1362.03-00
 200229039 200229039 **200229039**

• Inadvertent Terminations
 200101024 200103022 200107021 200107030 200110026 200111018 200112006 1362.04-00

200114009 200115020 200115022 200117031 200118025 200119033 200119040
 200121033 200123052 200125045 200125061 200125091 200127015 200128032
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 200139024 200139024 200140050 200140070 200144016 200146030 200146051
 200147043 200147045 200147046 200148031 200148035 200150017 200201027
 200201027 200203057 200207017 200212010 200212011 200215043 200216008
 200218007 200221014 200229024 200229024 200229024 200229024 **200229024**

Section 1366 Pass-Thru of Items to Shareholders 1366.00-00
 200223052 200207015

Section 1367 Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 1367.00-00
 200106009 200106009 200117008 200223052

Section 1368	Distributions 200111004 200117008	1368.00-00
	• Accumulated Adjustments Account 200110004	1368.01-00
Section 1371	Coordination with Subchapter C Rules 200111004	1371.00-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 200205028 200134022 200134023 200150009	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 200141028 200147034 200210041 200210042 200210045 200210046 200218033	1375.00-00
Section 1377	Definitions and Special Rules 200117008	1377.00-00
	• Post-termination Transition Period 200223052 200207015	1377.02-00
Section 1381	Organizations to Which Part Applies 200119016 200123033 200209024 200224017 200210033	1381.00-00
Section 1388	Definitions; Special Rules 200206044 200226037	1388.00-00
Section 1394	Tax-Exempt Enterprise Zone Facility Bonds 200137004	1394.00-00
Section 1396	Empowerment Zone Employment Credit 200214016	1396.00-00
Section 1397E	Qualified Zone Academy Bonds 200127044	1397E.00-00
Section 1398	Rules Relating to Individual's Title 11 Cases 200127022	1398.00-00
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	Zero Percent Capital Gains Rate 200102015	1400B.00-00
Section 1401	Rate and Applicability of Self-Employment Tax 200113002 200222008	1401.00-00
Section 1402	Definitions 200212027	1402.00-00
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200142004	1402.06-01
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 200219011	1441.00-00

	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00	
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00	
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners 200144005	1446.00-00	
Section 1491	Imposition of Tax 200128040	1491.00-00	R
Section 1492	Nontaxable Transfers	1492.00-00	R
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• <i>Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made</i> 200128040	1492.01-02	R
Section 1494	Payment and Collection 200128040	1494.00-00	R
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200136001 200136001	1502.00-00	
	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• <i>Stock of Members</i> 200150008	1502.13-01	
	• <i>Obligations of Members</i> 200121013 200122022	1502.13-02	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059	1502.75-00	
	• <i>When Group Remains in Existence</i> 200136001 200136001	1502.75-10	

	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00
	• Common Parent Agent for Subsidiaries 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012	1502.77-00
	• <i>Alternative Agents of the Group</i> 200130012	1502.77-01
	• Exercise of Privilege 200137012	1502.88-00
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
Section 1503	Computation and Payment of Taxes 200101007	1503.00-00
	• Dual Consolidated Loss 200221018	1503.04-00
	• <i>Dual Resident Corporation</i> 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044	1503.04-04
Section 1504	Definitions 200145008 200135032 200135032 200135032 200135032 200201014 200201014	1504.00-00
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200213018	1504.02-01
Section 2001	Imposition and Rate of Tax	2001.00-00
	• Determination of Amount of Adjusted Taxable Gifts 200118002	2001.02-00
Section 2011	Credit for State Death Taxes 200108040	2011.00-00
Section 2013	Credit for tax on Prior transfers 200218003	2013.00-00
Section 2016	Recovery of Taxes Claimed as Credit 200108040	2016.00-00
Section 2031	Definition 200128021 200205002 200202032	2031.00-00
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• <i>Open-End Investment Company Shares</i> 200119013	2031.03-20
Section 2032	Alternate Valuation 200203031	2032.00-00
	• Exercise of Election 200227029	2032.01-00

Section 2032A	Valuation of Farm Real Property 200143014	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200210051	2033.00-00
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200203045 200210018	2036.00-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200113006 200213014	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200210051	2038.00-00
	• Insurance Trusts 200127042	2038.04-00
Section 2039	Annuities (Included v. Not Included in Gross Estate) 200105058 200112023	2039.00-00
	• Amount to Be Included 200210009	2039.02-00
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 200104008	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013	2041.00-00
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020	2041.03-00

Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200127042 200147039	2042.00-00
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03
	• Possession of Incidents of Ownership 200111038	2042.05-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200205002 200219003 200223020 200223047 200203045	2044.00-00
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016	2044.01-01
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 200104008 200132004	2053.00-00
	• Claims Against the Estate	2053.09-00
	• <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	2053.09-13
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200116007 200120002 200120003 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046	2055.00-00
	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	2055.03-03
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• <i>Transfers Subject to Condition</i> 200202032	2055.07-02
	• Disclaimers 200149015	2055.08-00
	• Modification of Will 200127038	2055.09-00
	• <i>Compromise</i> 200128005	2055.09-01
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038	2055.12-00
	• <i>Unitrust Lead Interest</i> 200218029	2055.12-06
	• <i>Reformations of Nonqualifying Interests</i> 200105059 200122045 200224006 200201026 200201026	2055.12-10
	• Transfers of Easements in Real Property 200143011	2055.14-00

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014	
	• Terminable Interests	2056.01-00
	200131001	
	• <i>Life Estate</i>	2056.01-01
	200125012 200222024 200224016	
	• Qualified Terminable Interest Property	2056.07-00
	200119030 200130034 200226020 200218003	
	• <i>Effective Election</i>	2056.07-01
	200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	200127038 200204022	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	200146015	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	200132013	
	• Effective Election	2056A.04-00
	200211021	
Section 2205	Reimbursement Out of Estate	2205.00-00
	• Apportionment of Tax According to State Law	2205.01-00
	200206024	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	200223047	
	• Recovery With Respect to Estate Tax	2207A.01-00
	200127007	
	• Recovery With Respect to Gift Tax	2207A.02-00
	200106029 200106029 200116006 200137022 200224016	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	200105048	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed)	2501.00-00
	200101021 200103001 200103002 200103003 200103007 200103049 200105039 200105048 200105048 200112023 200113006 200116016 200119047 200123055 200127027 200127037 200128035 200213011 200213013 200223019 200224001 200227020 200133002 200141022 200148028 200150020 200202033 200203045 200210018 200210051 200210056 200212006 200221032 200229018 200229018 200229018 200229018 200229018	
	• Gift v. Not a Gift	2501.01-00
	200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Trusts for Minor Beneficiaries	2503.11-00
	• <i>Withdrawal Powers ("Crummey" Issue)</i>	2503.11-06
	200123034 200130030	

Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	200105049 200113007 200122011 200128011 200213011 200141022 200148028 200202033 200202036 200212006	
	• Consideration	2511.02-00
	200209007 200209008	
	• Cessation of Donor's Dominion and Control	2511.03-00
	200122045	
	• Gifts Indirectly Made	2511.04-00
	200143004	
	• Transfer of Life Estate or Other Right Over Income	2511.10-00
	200106029 200106029	
	• Gift of Remainder	2511.11-00
	200118031 200220014 200220015	
	• Renunciation of Testate or Intestate Share	2511.18-00
	200109041	
Section 2512	Valuation of Gifts	2512.00-00
	200122036 200223013 200223014 200212006	
	• Closely Held Stock	2512.08-00
	200143004	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	200130030 200205027 200213013 200147021	
	• Joint and Several Liability	2513.03-00
	200205027	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	200105039 200105044 200112031 200144018 200148028 200150020	
	• Power Created on or Before October 21, 1942	2514.01-00
	200127037 200205033	
	• Definition of General Power of Appointment	2514.03-00
	200104023	
Section 2515	Treatment of Generation-Skipping Transfer Tax	2515.00-00
	200147021	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	200221021 200221042	
	• Settlement of Marital or Property Rights	2516.01-00
	200120016	
Section 2518	Disclaimers	2518.00-00
	200105058 200122036 200204022 200225015 200208028 200208029 200208030 200208033	
	• Requirements for a Qualified Disclaimer	2518.01-00
	200127007	
	• Disclaimer of Less than an Entire Interest	2518.02-00
	200130034	
	• Undivided Portion of an Interest	2518.03-00
	200149015	
Section 2519	Disposition of Certain Life Estates	2519.00-00
	200106029 200106029 200116006 200122025 200122036 200137022 200223047 200224016	

Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	200108032 200223013 200223014 200226012 200138018	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Transfer of Partial Interests</i>	2522.02-01
	200122011	
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	200108035 200205008 200140027 200207026 200215032	
	• <i>Guaranteed Annuity and Unitrust Interests</i>	2522.02-04
	200149016	
	• Reformations	2522.03-00
	200122045	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	200101021 200223013 200223014 200210051	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200101011 200101015 200102039 200102040 200103001 200103002 200103003	
	200103007 200103012 200103049 200105039 200105058 200107003 200108011	
	200108015 200109015 200112031 200112036 200112037 200112038 200112040	
	200112041 200112042 200112043 200112044 200112046 200112047 200112048	
	200112049 200112050 200113006 200113007 200116016 200118038 200119027	
	200119047 200123045 200124006 200124012 200125038 200125070 200125077	
	200125079 200125082 200125085 200125086 200125087 200126013 200127037	
	200128035 200132015 200132016 200206045 200209022 200209033 200209034	
	200209037 200209038 200211008 200213011 200213013 200213014 200214002	
	200214012 200214019 200214020 200219028 200219029 200223019 200224001	
	200225029 200226042 200133002 200134012 200135007 200135007 200135007	
	200135007 200141022 200141024 200143019 200144008 200146042 200146045	
	200147028 200147042 200148034 200148041 200150016 200202033 200203029	
	200203030 200210029 200210054 200210056 200215001 200218023 200218035	
	200221032 200229013 200229013 200229013 200229013 200229013 200229018	
	200229018 200229018 200229018 200229018 200229034 200229034 200229034	
	200229034 200229034	
	• Exceptions	2601.03-00
	200203029	
	• <i>Irrevocable Trusts</i>	2601.03-01
	200116031 200117002 200119023 200123012 200123013 200123014 200125037	
	200211034 200217035 200222012 200201017 200201020 200201020	
	200203029 200207018 200229041 200229041 200229041 200229041	
	200229042 200229042 200229042 200229042 200229042	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	200120007	
	• <i>Constructive Additions</i>	2601.03-08
	200105044	
	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200104023 200217036 200217037 200227020	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	200209007 200209008	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	200119029 200119031 200209032 200209035 200209036 200209039 200209042	
	200209043 200209045	

Section 2613	Skip Person and Non-Skip Person 200215001	2613.00-00
Section 2631	GST Exemption 200227022	2631.00-00
Section 2632	Special Rules for Allocation of GST Exemption 200102014 200224018 200218001	2632.00-00
	• Time and Manner of Allocation 200223016 200227017 200212024 200212025 200218010 200218011 200218012 200218015	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200201002 200201002 200201003 200201003	2632.02-00
	• Allocation of Unused GST Exemption 200112009	2632.03-00
Section 2642	Inclusion Ratio 200118043 200213014 200229032 200229032 200229032 200229032 200229032 200229033 200229033 200229033 200229033 200229033	2642.00-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 200114026	2642.03-00
	• Special Rule For Charitable Lead Annuity Trusts 200107015	2642.05-00
Section 2651	Generation Assignment 200150003	2651.00-00
Section 2652	Other Definitions 200123045 200215001	2652.00-00
	• Transferor Defined 200107015 200120019	2652.01-00
	• <i>Gift Splitting by Married Couples</i> 200130030 200218001	2652.01-01
	• <i>Special Election for QTIP</i> 200109007 200111007 200112009 200117007 200118037 200125040 200205040 200214011 200226026 200226041 200208018 200215026 200229043 200229043 200229043 200229043 200229043	2652.01-02
Section 2654	Special Rules 200118043	2654.00-00
	• Basis Adjustment 200125040	2654.01-00
	• Separate Shares 200117007 200226026	2654.03-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• Valuation Rules 200138028	2701.01-00
	• Applicable Retained Interests 200138028	2701.04-00
	• Qualified Payments 200114004	2701.07-00

Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200112023 200116006 200121015 200137022 200223047 200224016 200229018 200229018 200229018 200229018 200229018	
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i>	2702.02-02
	200109017 200112018 200117021 200118031 200126026 200211036 200220014 200220015	
Section 2703	Certain Rights and Restrictions Disregarded	2703.00-00
	200103038 200122024	
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i>	2703.01-02
	200143004	
	• Exceptions	2703.02-00
	200143004	
Section 2704	Treatment of Lapsing Rights and Restrictions	2704.00-00
	• Certain Restrictions on Liquidations Disregarded	2704.02-00
	200143004	
Section 3102	Deduction of Tax From Wages; Liability for and Payment of Tax	3102.00-00
	200108010	
Section 3121	Definitions	3121.00-00
	200222029	
	• Wages	3121.01-00
	200108010	
	• <i>Back Pay</i>	3121.01-01
	200214001	
	• <i>Payment Under Employers' Plans for Retirement, Disability, Death, etc.</i>	3121.01-12
	200124003 200133009	
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i>	3121.01-15
	200210014	
	• <i>Standby Employee Wages</i>	3121.01-17
	200206053	
	• Employment	3121.02-00
	200211005 200136019 200136019	
	• <i>Voluntary Coverage of State, etc., Employees</i>	3121.02-06
	200206053	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	200128018 200206053	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	200106015 200106015 200143017	
	• <i>Student Employee of School, etc.</i>	3121.02-10
	200123001 200145040 200212029 200215048	
	• Employees	3121.04-00
	200118008 200126004 200129004 200222005 200146006 200215053	
	• <i>Common Law Tests</i>	3121.04-01
	200113024 200117003 200119035 200129014 200206053 200147006	
	• <i>Insurance Salesmen</i>	3121.04-18
	200203005	

	• Employer v. Not an Employer 200113024 200125008	3121.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>In General</i> 200211037	3121.10-01
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200206053 200147006	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements 200117038	3121.16-00
	• <i>Employer Contributions</i> 200124017 200229017 200229017 200229017 200229017	3121.16-01
	• Benefits Provided Under Certain Employee Benefit Plans 200117038	3121.17-00
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers 200149022 200149024 200149025 200151002 200151016 200205030 200206020 200211038 200211039 200214006 200214008 200214009 200214010 200217019 200140001 200140002 200140003 200140004 200140005 200140006 200140007 200140008 200140009 200140010 200140012 200140013 200140014 200140016 200140022 200140023 200140024 200140025 200140041 200141001 200141002 200141004 200141005 200141006 200141007 200141008 200141009 200141029 200141030 200141031 200141032 200143002 200146002 200146003 200146004 200146005 200146007 200147001 200147002 200147003 200147016 200147017 200148007 200148008 200148011 200148018 200148019 200148026 200148029 200148045 200148046 200148047 200148048 200150005 200150006 200202050 200203023 200203024 200203025 200203028 200210016	3231.01-00
Section 3306	Definitions	3306.00-00
	• Wages 200108010	3306.02-00
	• Employment 200125008 200136019 200136019	3306.03-00
	• Employees 200118008 200126004 200129004 200222005	3306.05-00
Section 3401	Definitions 200103075	3401.00-00
	• Wages Subject to Withholding 200108010	3401.01-00
	• Renumeration Not Subject to Withholding	3401.02-00
	• <i>Exclusions From Wages</i> 200106015 200106015 200143017	3401.02-01
	• Employer-Employee Relationship 200118008 200126004 200129004 200222005	3401.04-00
	• <i>Employer v. Not an Employer</i> 200108010 200128018 200214001 200146006	3401.04-01
	• <i>Employee v. Not an Employee</i> 200119035 200129014	3401.04-02

	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• <i>In General</i> 200129008	3401.06-01
Section 3402	Income Tax Collected at Source 200108010	3402.00-00
	• Employee Incurring No Income Tax Liability 200206053	3402.10-00
	• Withholding on Payments of Indian Casino Profits 200222003	3402.20-00
Section 3405	Special Rules for Pensions, Annuities, and Certain Other Deferred Income 200124001 200128061	3405.00-00
Section 3406	Backup Withholding 200107027 200121072 200124001 200206053	3406.00-00
	• Reportable Payment 200226018	3406.02-00
Section 3504	Acts to be Performed by Agents 200149034	3504.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200119024 200126002 200227005 200146024 200202021 200202068 200215004 200221019	4051.00-00
Section 4053	Exemptions 200125033	4053.00-00
Section 4081	Gasoline and Diesel Fuels 200118012 200120005	4081.00-00
Section 4161	Sporting Goods Taxes 200221015	4161.00-00
	• Sport Fishing Equipment 200103005	4161.01-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 200227008 200133008	4251.00-00
Section 4252	Definitions 200149012	4252.00-00
Section 4253	Exemptions	4253.00-00
	• Common Carriers and Communication Companies 200149012 200227008	4253.06-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200122006 200203019	4261.00-00
Section 4282	Transportation by Air for Other Members of Affiliated Group 200123002	4282.00-00
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200119051 200122044 200132032 200224025 200216010 200216029	4371.00-00
	• Reinsurance 200117040	4371.03-00

Section 4471	Transportation By Water 200123018	4471.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200103076 200103082 200103085 200104032 200106040 200106040 200107036 200115038 200116048 200117041 200117042 200123069 200123071 200124023 200127052 200137060 200151052 200151053 200151057 200204042 200204053 200205048 200205049 200206057 200224035 200138029 200140083 200140084 200140086 200141058 200148066 200216033	4940.00-00
	• Alternative Excise Tax on Non-Exempt Private Foundations 200101035 200112064 200112065 200204044 200204046 200204047	4940.01-00
	• Computation of Net Investment Income 200133048	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 200204039 200221050	4940.02-01
	• <i>Exclusions, Deductions, and Special Rules</i> 200137063	4940.02-02
Section 4941	Excise Taxes on Acts of Self-Dealing 200103076 200103085 200112064 200112065 200114036 200114037 200117016 200123069 200123071 200124023 200124024 200124029 200125092 200125093 200132037 200149040 200151052 200151053 200204039 200219036 200219039 200225042 200227043 200135047 200135047 200135047 200135047 200141058 200141061 200143028 200148066 200148069 200150031 200207028 200207029 200218036 200218041 200218042	4941.00-00
	• Special Rules as to Liability 200219036 200219039 200218036 200218041 200218042 200221050	4941.03-00
	• Definition of Self-Dealing 200102055 200103082 200104032 200106040 200106040 200107036 200107039 200111051 200111052 200114040 200115038 200116047 200116048 200117041 200117042 200121078 200123072 200126033 200129041 200137060 200137063 200151057 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200213028 200217056 200219036 200219038 200219039 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200133048 200134033 200138029 200140083 200140084 200140085 200140086 200141063 200141064 200148071 200148072 200148080 200208039 200216032 200216033 200218041 200218042 200221050	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200216032	4942.00-00
	• Definitions of Principal Terms 200136029 200136029	4942.03-00
	• <i>Undistributed Income</i> 200133048	4942.03-01
	• <i>Distributable Amount</i> 200204039 200204044 200204046 200204047	4942.03-02
	• <i>Minimum Investment Return</i> 200103082 200107036 200107039 200205049 200148078 200207031	4942.03-03
	• <i>Qualifying Distribution</i> 200103082 200104032 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200117041 200121078 200137060 200137063 200204039 200204042 200204053 200205049 200209055 200138029 200140083 200140084 200140086 200207031 200212034	4942.03-05

	• <i>Set-Asides</i>	4942.03-07
	200104034 200107041 200116054 200118055 200121077 200132041 200149039 200204037 200224031 200224032 200225036 200134030 200147057 200150037 200207030 200212034	
	• Operating Foundations	4942.05-00
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	200126033	
	• <i>Functionally Related Business</i>	4942.05-02
	200148078	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	200103082 200116048 200119062 200137060 200204042 200204044 200204046 200204047 200204053	
	• Definition of Excess Business Holdings	4943.03-00
	200117042 200137063 200204039	
	• <i>Permitted Holdings</i>	4943.03-01
	200134026 200136025 200136025 200148078	
	• Other Definitions and Rules	4943.04-00
	200119062 200136025 200136025	
	• <i>Business Enterprise</i>	4943.04-03
	200222034 200136025 200136025 200148078 200202077	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	200103076 200103082 200103085 200107036 200107039 200115038 200116048 200123069 200123071 200124023 200137060 200137063 200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200140084 200140086 200141061 200148069 200150031 200218038	
	• Exception for Program-Related Investments	4944.03-00
	200117042 200222034 200136026 200136026 200148078 200218038	
	• Definitions	4944.05-00
	200104032 200151057	
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200101035 200102054 200103080 200103081 200114036 200114037 200115041 200116045 200119063 200120044 200123069 200123071 200123073 200124023 200125092 200125093 200127048 200127050 200130050 200132037 200151048 200204042 200204053 200217057 200219036 200219039 200224030 200227039 200134029 200135046 200135046 200135046 200135046 200135047 200135047 200135047 200135047 200141048 200141050 200141051 200141052 200141054 200141055 200141062 200143028 200148056 200148058 200148059 200148060 200148062 200148063 200148070 200150029 200150031 200218036 200218041 200218042	
	• Initial 10% Tax on Expenditures	4945.01-00
	200102054 200127048 200127050	
	• Definition of Taxable Expenditure	4945.04-00
	200104032 200106041 200106041 200117042 200117046 200137063 200204039 200219036 200219039 200222037 200222038 200225045 200227044 200136026 200136026 200138029 200141056 200148064 200218036 200218041 200218042	
	• <i>Grants to Individuals</i>	4945.04-04
	200102057 200114041 200114042 200117046 200122049 200126033 200131030 200131031 200221052	
	• <i>Grants to Organizations</i>	4945.04-05
	200121078 200126033 200129041 200222034 200140083 200140084	

	• <i>Expenditure Responsibility</i> 200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117041 200129041 200137060 200137063 200151057 200204044 200204046 200204047 200205048 200205049 200206057 200209055 200222034 200133048 200140085 200140086 200216032 200216033	4945.04-06
	• Other Definitions 200106041 200106041	4945.05-00
Section 4946	Definitions and Special Rules 200114040 200126033	4946.00-00
	• Disqualified Person 200107036 200124029 200204039 200213028	4946.01-00
	• Foundation Manager 200117041 200137063 200149040 200151052 200151053 200204044 200204046 200204047 200213028 200133048 200138029	4946.02-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations 200223008	4947.00-00
	• Split-Interest Trusts 200143028	4947.02-00
	• <i>Exclusions Involving Status of Income Interests</i> 200224035	4947.02-01
Section 4948	Special Tax Rules for Certain Foreign Organizations 200226012	4948.00-00
Section 4951	Taxes on Self-Dealing	4951.00-00
	• Self-Dealing 200102056	4951.04-00
Section 4952	Taxes on Taxable Expenditures	4952.00-00
	• Taxable Expenditure 200102056	4952.04-00
Section 4955	Taxes on Political Expenditures of Section 501(c)(3) Organizations	4955.00-00
	• Political Expenditure 200151060	4955.04-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards 200120038 200120039 200204052 200219041	4971.00-00
	• Additional Tax 200123064 200141060 200148068	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984) 200121072 200137065 200147056	4972.00-00
	• Tax on Nondeductible Contributions to Qualified Employer Plans 200211050	4972.04-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 200121072 200142022 200148051	4973.00-00
	• Tax Imposed 200126038	4973.01-00
	• Excess Contributions 200151051	4973.02-00

Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 200126038 200204038 200222033	4974.00-00
Section 4975	Tax on Prohibited Transactions 200223066	4975.00-00
	• Prohibited Transaction	4975.03-00
	• <i>Sale/Exchange</i> 200109010	4975.03-01
	• <i>IRA's</i> 200215061	4975.03-03
	• Statutory Exemptions 200108043	4975.04-00
	• <i>ESOP Loans</i> 200213033 200210065	4975.04-02
	• <i>Qualifying Employer Real Property/Securities</i> 200109010	4975.04-03
	• Definitions 200125090	4975.05-00
	• Notification of Secretary of Labor 200118016	4975.07-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 200111046 200111047 200111048 200113009 200122047 200122051 200126034 200126035 200211053 200219002	4976.00-00
	• Disqualified Benefits 200113009 200204045 200206056 200219002 200223068 200136028 200136028 200150030 200203073 200203074 200203075 200208003 200210025	4976.01-00
Section 4979	Tax on Certain Excess Contributions 200121072 200128061	4979.00-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 200107038 200109052 200214031 200222035 200226001 200227040 200227041 200150028 200208037 200212035 200221049	4980.00-00
	• Amount of Reversion 200227040 200227041 200221049	4980.01-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200106033 200106033 200130014 200205042 200135016 200135016 200135016 200135016 200144027 200202065 200207020 200216031	4982.00-00
Section 4999	Golden Parachute Payments 200108008 200110025 200212005 200212007 200212008	4999.00-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00) 200229011 200229011 200229011 200229011 200229011	6001.00-00
	• Required Records Doctrine 200209028	6001.02-00
Section 6011	General Requirement of Return, Statement, or List • Form of Return 200107035 200203003	6011.00-00 6011.06-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 200217055 200219018	6012.00-00

		6012.01-00
	• Individuals 200103072	6012.04-00
	• Receivers 200219018	
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	• Marital Status 200202001	6013.03-00
	• Joint and Several Liability	6013.04-00
	• <i>Innocent Spouse Relief</i> 200112001 200117005 200120009 200149010	6013.04-01
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)	6015.00-00
	200204003 200213006	
Section 6020	Returns Prepared for or Executed by Secretary	6020.00-00
	200142024	
	• Return Prepared by IRS Personnel 200102048	6020.02-00
Section 6031	Return of Partnership Income	6031.00-00
	200106035 200106035 200108004	
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	200204044 200204046 200204047	
	• Exempt v. Non Exempt From Filing 200214026	6033.01-00
	• Required Information	6033.02-00
	• <i>Private Foundation</i> 200103076 200103085 200107036 200107039 200115038 200116048 200137060 200137063	6033.02-01
Section 6038A	Information with Respect to Certain Foreign Corporations	6038A.00-00
	200132003	
	• Summons	6038A.05-00
	• <i>Failure to Authorize</i> 200132003	6038A.05-02
Section 6038B	Notice of Certain Transfers to Foreign Persons	6038B.00-00
	200128040 200221046	
	• Reasonable Cause 200132029	6038B.03-00
Section 6039	Information Required in Connection With Certain Options	6039.00-00
	200114001	
Section 6041	Information at Source	6041.00-00
	200124001 200206053 200222001 200224008	
	• Payments in Course of Trade or Business 200148022	6041.02-00
	• Fixed or Determinable Gains, Profits, or Income 200106021 200106021 200226018	6041.03-00
	• Exceptions 200106032 200106032 200148022	6041.06-00

	• Payments Other Than in Cash 200130038	6041.07-00
	• Magnetic Media Reporting 200113001	6041.11-00
Section 6043	Returns Regarding Liquidation, Dissolution, Termination, or Contraction	6043.00-00
	• Exempt Organizations 200103076 200103085 200117041 200137063 200133048	6043.01-00
Section 6045	Returns of Brokers	6045.00-00
	• Payments to Attorneys 200206053	6045.07-00
Section 6049	Returns Regarding Payments of Interest	6049.00-00
	• Reportable Interest 200226018	6049.01-00
Section 6050E	State and Local Income Tax Refunds	6050E.00-00
	200106021 200106021	
Section 6050I	Returns Relating to Cash Received in Trade or Business	6050I.00-00
	200102049 200211046 200212002	
Section 6050L	Returns Relating to Certain Dispositions of Donated Property	6050L.00-00
	200101031	
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entitles	6050P.00-00
	200130038 200131027 200212004	
Section 6051	Receipts for Employees	6051.00-00
	200224008	
Section 6065	Verification of Returns	6065.00-00
	• Written Declaration 200209006	6065.03-00
	• Jurat Deleted 200107035 200127045	6065.06-00
Section 6075	Time for Filing Estate and Gift Tax Returns	6075.00-00
	• Gift Tax Returns	6075.02-00
	• <i>Extension When Extension of Time for Filing Income Tax Return</i> 200140079	6075.02-01
Section 6081	Extension of Time for Filing Returns	6081.00-00
	200123061 200202071	
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	200113029 200121007 200124019 200133041 200139010 200139010	
	• Definitions 200102016	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 200133041	6103.03-00
	• Disclosure to States for State Tax Administration 200146057	6103.04-00
	• Disclosure to Persons Having Material Interest 200215051	6103.05-00

	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 200142023	6103.08-00
	• Disclosure to Federal Officers and Employees for Tax Administration Purposes 200142023	6103.09-00
	• Disclosure for Certain Tax Administration Services 200128055	6103.14-00
Section 6111	Registration of Tax Shelters 200112003 200229006 200229006 200229006 200229006 200229006	6111.00-00
Section 6151	Time and Place for Paying Tax Shown on Returns 200123009 200123061	6151.00-00
Section 6166	Extension of Time to Pay Estate Tax 200129018 200141013 200141015	6166.00-00
	• Acceleration of Payments 200129018 200141015	6166.02-00
	• Active Trade or Business 200114005	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200129018 200141015	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 200129018 200141015	6166.52-00
Section 6201	Assessment Authority 200123009	6201.00-00
	• Bankruptcy Act Proceedings (See 6871.01-01)	6201.07-00
	• <i>Immediate</i> 200120035	6201.07-03
Section 6203	Method of Assessment 200105045 200114006 200123009 200137046	6203.00-00
	• Procedures 200105045 200114006 200137046	6203.01-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 200134001	6205.00-00
Section 6211	Definition of a Deficiency 200202069	6211.00-00
Section 6212	Notice of Deficiency 200142024 200202069	6212.00-00
	• Mailing 200137052	6212.01-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 200123009	6213.00-00
	• Exceptions to Restrictions	6213.07-00
	• <i>Mathematical or Clerical Errors</i> 200225004 200142022 200148051	6213.07-01
	• <i>Tentative Carryback Adjustments</i> 200149014	6213.07-02

	• Coordination with Bankruptcy Code 200137010 200150010	6213.09-00
Section 6221	Tax Treatment Determined At Partnership Level 200144006	6221.00-00
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements	6224.00-00
	• Partner May Waive Rights	6224.01-00
	• <i>Settlement Agreement</i> 200108022	6224.01-01
Section 6226	Judicial Review of Final Partnership Administrative Adjustments	6226.00-00
	• Petition by Other Partner 200123010	6226.02-00
Section 6229	Period of Limitations for Making Assessments 200134003	6229.00-00
	• Extension by Agreement 200125014	6229.02-00
	• Assessment of Partnership Items 200122023	6229.06-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 200203007	6229.07-00
Section 6231	Definitions and Special Rules 200149019	6231.00-00
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i> 200141021	6231.01-01
	• Partner 200217031	6231.02-00
	• Partnership Item 200102043 200112005 200217031 200144006	6231.03-00
	• Affected Item 200217031	6231.05-00
	• Regulations with Respect to Certain Special Enforcement Areas 200122023	6231.14-00
Section 6303	Notice and Demand for Tax 200137046	6303.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 200137046	6321.00-00
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 200137046	6323.00-00
Section 6325	Release of Lien or Discharge of Property 200137046	6325.00-00
Section 6331	Levy and Distraint	6331.00-00
	• Levy Procedure 200115035	6331.18-00
Section 6342	Application of Proceeds of Levy	6342.00-00

	• Surplus Proceeds 200138001	6342.01-00
Section 6343	Authority to Release Levy 200138001	6343.00-00
Section 6401	Amounts Treated as Overpayments 200123009 200141013	6401.00-00
	• Assessment or Collection After Limitation Period 200123009	6401.01-00
Section 6402	Authority to Make Credits or Refunds 200123009 200124019 200130012 200204014 200213012 200224020 200133045 200136005 200136005 200138001 200141013 200144030 200202056	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 200103027 200204014 200225002 200138001 200141013 200202056	6402.01-00
	• <i>Credits Against Estimated Tax</i> 200202056	6402.01-02
	• Refund Subject to Off-Set 200132034 200137051 200135027 200135027 200135027 200135027	6402.02-00
	• <i>Collection of Debts Owed to Federal Agencies</i> 200137049 200141014	6402.02-02
	• Access to Refund 200210012	6402.03-00
	• Requirement That a Claim Be Filed 200108041 200209004 200211006	6402.04-00
	• <i>Timing</i> 200119025	6402.04-01
	• <i>Grounds</i> 200209004	6402.04-02
	• <i>Form</i> 200209004	6402.04-03
	• Who May File a Claim 200119025	6402.05-00
	• <i>Insolvent Corporation Member of Consolidated Group</i> 200125060	6402.05-03
Section 6403	Overpayment of Installment 200141013	6403.00-00
Section 6404	Abatements 200101033 200110029 200123009 200213009 200201010 200201010	6404.00-00
	• General Rule 200113002	6404.01-00
	• Interest Assessments	6404.04-00
	• <i>Erroneous Refund Check</i> 200223001	6404.04-02
	• Abatement of Interest 200114033 200124014 200130040	6404.06-00
	• <i>Interest Attributable to a Deficiency</i> 200124014	6404.06-02

Section 6405	Reports of Refunds and Credits 200101019 200224020	6405.00-00
	• By Treasury to Joint Committee 200227011	6405.01-00
Section 6413	Special Rules Applicable to Certain Employment Taxes	6413.00-00
	• Adjustment of Tax 200124017	6413.01-00
Section 6416	Certain Taxes on Sales and Services 200116023 200130047 200215004	6416.00-00
Section 6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes 200139013 200139013	6421.00-00
Section 6427	Fuels Not Used for Taxable Purposes 200130047 200139013 200139013 200150004	6427.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200104004 200113002 200114035 200125014 200204001 200146026 200216007 200218009 200221004 200221006 200221010	6501.00-00
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 200146026	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 200127008 200142021 200146026	6501.04-00
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200104006 200126019 200205027	6501.05-00
	• <i>Burden of Proof (Taxpayer v. Commissioner)</i> 200104006 200126019 200205027	6501.05-01
	• <i>Intent v. No Intent to Defraud</i> 200104006 200126019 200205027	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 200127008	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200223021 200146026	6501.07-00
	• <i>Withholding Agents on U.S. Source Income</i> 200223021	6501.07-12
	• Waiver of Limitation (Waived v. Not Waived) 200127008 200133043 200221006	6501.08-00
	• <i>Execution by Corporate Officer</i> 200132036 200204001	6501.08-09
	• <i>Execution of Waiver by Corporation Dissolved or Being Liquidated</i> 200204001	6501.08-10
	• <i>Successive Waivers</i> 200204001 200221004	6501.08-14
	• <i>Waivers with Indefinite Duration</i> 200216007	6501.08-15
	• <i>Form and Contents of Waiver</i> 200204001	6501.08-17

	• <i>Proof and Procedure</i> 200106010 200106010	6501.08-21
Section 6502	Collection After Assessment (Timely v. Not Timely) 200139018 200139018	6502.00-00
	• <i>Waivers</i> 200117001	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended)	6503.00-00
	• <i>Extensions for Payment of Tax Attributable to Recoveries of Foreign Expropriation Losses</i> 200203007	6503.06-00
	• <i>Effect of Bankruptcy Code Proceeding</i> 200127008	6503.09-00
	• <i>Extension in Case of Certain Summonses</i>	6503.11-00
	• <i>Designated Summons</i> 200221004	6503.11-01
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 200108039 200121008 200138001 200148016 200210015 200215003 200218005 200221004	6511.00-00
	• <i>Limitation of Amount</i> 200121008 200137021	6511.01-00
	• <i>Return Filed</i> 200121008	6511.01-01
	• <i>Claim Filed Late</i> 200108039	6511.01-03
	• <i>Payment Date</i>	6511.02-00
	• <i>Estimated Tax Payments and Withholdings</i> 200121008	6511.02-04
	• <i>Special Rules</i>	6511.03-00
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 200203002	6511.03-02
	• <i>Foreign Tax Credit</i> 200221004	6511.03-03
	• <i>Amended or Supplemental Claims</i> 200121008 200209028	6511.05-00
	• <i>Effect of Waiver Filed</i> 200121008	6511.06-00
	• <i>Timeliness of Claim</i> 200108039 200121008	6511.09-00
	• <i>Return Filed</i> 200111043 200121008	6511.10-00
	• <i>No Return Filed</i> 200124011	6511.11-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred)	6532.00-00
	• <i>Suits by Taxpayer</i>	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 200203002	6532.02-01

	• <i>Waiver of Notice of Disallowance</i> 200202069	6532.02-05
	• Suits By U.S. for Recovery of Erroneous Refunds	6532.03-00
	• <i>Fraud or Misrepresentation of a Material Fact</i> 200123063	6532.03-01
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 200204014 200226044	6601.00-00
	• Interest on Deficiencies 200124014 200204014	6601.01-00
	• Interest After Credit Election (May Dept. Stores) 200117036 200137053 200224022	6601.08-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200130042 200149028 200225001 200133045 200136005 200136005 200202056 200216017	6611.00-00
	• Interest on Credits 200202056	6611.03-00
	• No Interest Until Return in Processible Form 200203003	6611.09-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 200113003 200204014	6621.00-00
	• Overpayment and Underpayment Rates 200126032 200212028	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 200208024	6621.04-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 200135025 200135025 200135025 200135025	6651.00-00
	• Increase in Penalty for Failure to Pay Tax 200102048	6651.04-00
	• Return Prepared by Service 200102048	6651.20-00
Section 6653	Failure to Pay Stamp Tax (Amended from "Additions to Tax for Negligence and Fraud" in 1989)	6653.00-00
	• Penalty for Negligent Understatement (Negligence v. No Negligence) 200134003	6653.04-00
Section 6654	Failure By Individual to Pay Estimated Income Tax 200105062 200130036	6654.00-00
Section 6659	Applicable Rules	6659.00-00
	• Application of Penalty 200134003	6659.01-00
Section 6662	Accuracy-related penalty 200108003 200113028 200119001 200119002 200217021 200224011 200150001	6662.00-00
	• Negligence 200108003 200211040 200214001	6662.01-00
	• Substantial Understatement of Income Tax 200211040	6662.02-00

	• Substantial Valuation Overstatement Under Chapter 1 200108003	6662.03-00
Section 6663	Fraud Penalty 200104006 200113028 200119002 200126019	6663.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 200113028 200119002	6664.01-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200101032 200109046	6672.00-00
Section 6673	Damages Assessable for Instituting Proceedings Before the Tax Court Merely for Delay (for Delay v. Not for Delay)	6673.00-00
	• Assessment and Collection 200218009	6673.04-00
Section 6698	Failure to File Partnership Return 200135029 200135029 200135029 200135029	6698.00-00
Section 6700	Promoting Abusive Tax Shelters 200129011 200211040	6700.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability	6701.00-00
	• Person Liable 200102047	6701.01-00
Section 6702	Frivolous Income Tax Return 200102047 200107034 200114033 200135024 200135024 200135024 200135024	6702.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 200112003	6707.00-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 200142021	6721.00-00
	• Sufficiency of Return 200101031	6721.02-00
	• Maximum Limit	6721.06-00
	• <i>Intentional Disregard Exception</i> 200127043	6721.06-02
Section 6722	Failure to Furnish Certain Payee Statements 200142021	6722.00-00
Section 6724	Waiver; Definitions and Special Rules 200107027	6724.00-00
Section 6901	Transferred Assets (See 9113.00-00)	6901.00-00
	• Liability 200150001	6901.02-00
	• Period of Limitations 200111003	6901.03-00
	• Definition of Transferee 200136009 200136009	6901.05-00
Section 7101	Form of Bonds 200224020	7101.00-00

Section 7121	Closing Agreements 200210007	7121.00-00
	• Finality 200108022	7121.02-00
Section 7122	Compromises 200110029 200133045	7122.00-00
	• Binding Effect 200120009	7122.02-00
	• Breach 200130043	7122.03-00
Section 7201	Attempt to Evade or Defeat Tax	7201.00-00
	• Existence of Tax Deficiency 200106003 200106003	7201.10-00
Section 7213	Unauthorized Disclosure of Information (See Also 7216 for Sanction Against Return Preparer) 200128055	7213.00-00
Section 7213A	Unauthorized Inspection of Returns or Return Information 200128055	7213A.00-00
Section 7402	Jurisdiction of District Courts 200206009	7402.00-00
Section 7405	Action for Recovery of Erroneous Refunds 200139031 200139031	7405.00-00
Section 7422	Civil Actions for Refund 200202069	7422.00-00
	• Requirement of Full Payment of Tax (Flora Case) 200141013	7422.06-00
Section 7431	Civil Damages for Unauthorized Disclosure of Returns Information 200128055	7431.00-00
Section 7453	Rules of Practice, Procedure, and Evidence	7453.00-00
	• Personal Representation in Lieu of Counsel 200115009	7453.03-00
	• Motions 200113005	7453.19-00
	• Burden of Proof 200140078	7453.32-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 200211044 200133042	7512.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year 200129021	7519.00-00
Section 7520	Valuation Tables 200149040	7520.00-00
Section 7521	Procedure For Taxpayer Interviews 200206055	7521.00-00
Section 7602	Examination of Books and Witnesses 200101030 200122018 200206055 200226043	7602.00-00
	• Discovery	7602.04-00

	• <i>By Government</i> 200206055	7602.04-01
Section 7603	Service of Summons 200107032 200143032	7603.00-00
Section 7605	Time and Place of Examination 200206054	7605.00-00
Section 7701	Definitions 200102037 200103032 200109019 200109032 200109033 200112004 200114031 200116017 200119021 200121050 200122010 200126027 200129017 200131008 200131016 200132028 200204031 200205014 200206051 200227031 200135013 200135013 200135013 200135013 200140028 200142009 200144005 200144012 200146025 200146029 200201024 200201024 200215006 200215028 200215030 200221022 200229035 200229035 200229035 200229035 200229035	7701.00-00
	• <i>Associations v. Corporations</i> 200226004 200139020 200139020	7701.01-00
	• <i>Partnerships v. Associations</i> 200111021 200115003 200214016 200141035 200210047	7701.02-00
	• <i>Association v. Trust</i>	7701.03-00
	• <i>Liquidating Trusts</i> 200119019	7701.03-06
	• <i>Fixed Investment Trusts</i> 200101029	7701.03-11
	• <i>Domestic, Foreign Persons</i> 200117019	7701.04-00
	• <i>Indian Tribal Government</i> 200112013 200222007 200136011 200136011 200140032	7701.20-00
	• <i>Definition of Resident Alien</i>	7701.21-00
	• <i>Lawful Permanent Resident (Green Card Test)</i> 200128037	7701.21-11
	• <i>Persons Residing Outside U.S.</i> 200143032	7701.24-00
	• <i>Foreign Estate or Trust</i> 200130026	7701.31-00
Section 7702	Life Insurance Contract Defined. 200131018 200219022	7702.00-00
	• <i>Cash Value Accumulation Test</i> 200150014 200150018	7702.02-00
	• <i>Guideline Premium Requirements</i> 200150014 200150018	7702.03-00
	• <i>Correction of Errors</i> 200131018 200143008 200150014 200150018	7702.20-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200119008	7704.00-00
	• <i>Meaning of</i> 200111021 200125053	7704.01-00

	• Qualifying Income 200125089	7704.03-00
	• Transitional Rule for Existing Partnerships 200102028 200110011	7704.05-00
Section 7805	Rules and Regulations 200107020	7805.00-00
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200116032 200210028	7805.01-01
	• Effect of Private Rulings 200151011 200227009 200203011 200203012 200203013 200203014 200216027	7805.05-00
Section 7809	Deposit of Collections 200133045	7809.00-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes 200112013 200148020 200148038 200207013 200229008 200229008 200229008 200229008 200229008	7871.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200101008 200101017 200101022 200102006 200103011 200103021 200103058
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200229037 200229037 **200229037 200229038 200229038 200229038 200229038**
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- Section 42; Low-Income Housing Credit
200107022 200112051 200122050 200217013

9100.01-00

- Section 59(e)
- R and D Expenditures
200210055

9100.02-00

9100.02-03

<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200115026 200115037 200116003 200116013 200121039 200121043 200121047 200122038 200123006 200123032 200123054 200125039 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200132030 200137035 200204036 200211027 200213025 200220013 200224019 200227019 200227038 200134009 200134015 200135040 200135040 200135040 200135040 200139004 200139004 200140029 200140030 200142013 200144014 200146048 200146053 200147041 200148044 200148050 200202066 200203056 200216009	
<ul style="list-style-type: none"> • Section 367; Foreign Corporations 	9100.08-00
200147004	
<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
200103013 200103014 200105042 200106022 200106022 200107004 200107006 200109003 200111015 200112010 200112033 200112059 200112061 200113021 200113023 200116026 200120017 200123005 200123007 200123027 200123028 200123029 200124004 200128049 200137007 200137008 200137009 200151027 200151031 200151037 200151041 200209016 200217047 200222014 200227010 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016	
<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028	
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
200116027	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
200111042 200210062 200221040	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059	

• Other	9100.22-00	
200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200133015 200136020 200136020 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044		
• 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	
200138027		
• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00	
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• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00	
200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047		
Section 9111	Miscellaneous Legal Proceedings	9111.00-00
• Res Judicata	9111.14-00	
200221002		
• Collateral Estoppel	9111.19-00	
200221002		
• <i>Related Criminal Action</i>	9111.19-01	
200143005		
• <i>Related Civil Action</i>	9111.19-02	
200206008 200221002		
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	
200110019 200111027 200111037 200134007		
• <i>Indonesia</i>	9114.03-18	
200118015		
• <i>Ireland</i>	9114.03-19	
200122044 200132032 200149031 200216010		
• <i>Japan</i>	9114.03-22	
200111010 200222011 200146055		

	• <i>Switzerland</i>	9114.03-38
	200224025 200201025 200201025	
	• <i>United Kingdom</i>	9114.03-42
	200101005 200225016	
	• <i>Israel</i>	9114.03-44
	200141020	
	• Administrative Assistance Treaties	9114.09-00
	200143032	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Priorities (Section 507)	9115.30-00
	• <i>Penalties</i>	9115.30-09
	200109010	
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate)	9200.00-00
	200133017	
Section 9214	Leasing Shelter	9214.00-00
	200224011 200227018 200134002 200218022	
	• Computer Leasing	9214.04-00
	200209001	
Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200106001 200106001 200120035	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	200126001 200226014 200146025	
	• Not Able to Identify Under Present List	9999.98-00
	200101002 200102001 200102002 200102021 200102046 200103026 200103068	
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