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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 24	Child Tax Credit	24.00-00
	• Amount of Credit - In General	24.03-00
	• <i>Amount of Credit for Taxpayers with Three or More Children</i>	24.03-02
	200235031 200235031	
Section 25A	Hope and Lifetime Learning Credits	25A.00-00
	200236001 200236001	
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	200201015 200201015 200203032 200204030 200207009 200209014 200209044	
	200210013 200210017 200215005 200215007 200215008 200215009 200215017	
	200216002 200216003 200216004 200216011 200216015 200218027 200221041	
	200222017 200222018 200230009 200230009 200236032 200236032 200238016	
	200238016 200238016 200239019 200239019 200239019 200241008 200241008	
	200241008 200241009 200241009 200241009 200241018 200241018 200241018	
	200241019 200241019 200241019 200241027 200241027 200241027 200241031	
	200241031 200241031 200242007 200252029 200252029 200252074 200252074	
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit	32.00-00
	200245051	
Section 34	Certain Users of Gasoline and Special Fuels	34.00-00
	200224020	
Section 38	General Business Credit	38.00-00
	200214016	
Section 41	Credit for Increasing Research Activities	41.00-00
	200227013 200246023 200246023 200246023 200248005 200250026	
	• Alternative Incremental Credit	41.01-00
	200204026 200207004 200210008 200210021 200210023 200217054 200223048	
	200223049 200241042 200241042 200241042	
	• Qualified Research Expenses	41.51-00
	• <i>In-house Research Expenses</i>	41.51-01
	200204008 200219001	
	• Base Amount	41.52-00
	200233011	
	• <i>Fixed-Base Percentage</i>	41.52-01
	200233011	
	• Special Rules	41.55-00
	• <i>Controlled Groups of Corporations</i>	41.55-05
	200234063 200234063 200234063 200234063	
	• <i>Certain Acquisitions and Dispositions</i>	41.55-09
	200234063 200234063 200234063 200234063	
Section 42	Low-Income Housing Credit	42.00-00
	200226033 200226035	
	• In General	42.01-00
	200204006	
	• Eligible Basis	42.04-00
	200203011 200203012 200203013 200203014 200216027 200227009	
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i>	42.04-07
	200219009 200219010 200224029 200235018 200235018	
	• Qualified Low-Income Housing Project	42.07-00

	• <i>Date for Meeting Requirements</i>	42.07-03	
	200217013		
	• <i>Limitation of Low-Income Housing Credit Dollar Amount</i>	42.08-00	
	• <i>Buildings Financed with Tax-Exempt Bonds</i>	42.08-04	
	200219030 200220011 200220020 200234005 200234005 200234005 200234005		
	• <i>Recapture of Credit</i>	42.10-00	
	200206037 200209011 200232018 200232019 200232020 200233013 200233014		
	200233015 200234010 200234010 200234010 200234010 200234011 200234011		
	200234011 200234011		
	• <i>Responsibilities of Housing Credit Agencies</i>	42.13-00	
	• <i>Credit Allocated Not to Exceed Amount Necessary to Assure Project Feasibility</i>	42.13-02	
	200226033 200226035		
	• <i>Secretary's Authority to Provide Regulations</i>	42.14-00	
	• <i>Correction of Administrative Errors and Omissions</i>	42.14-01	
	200226033 200226035		
Section 43	Enhanced Oil Recovery Credit	43.00-00	
	• <i>Qualified Enhanced Oil Recovery Project</i>	43.02-00	
	200227002		
	• <i>Qualified Enhanced Oil Recovery Costs</i>	43.04-00	
	• <i>Tertiary Injectant Expenses</i>	43.04-03	
	200246001 200246001 200246001		
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00	
	• <i>In General</i>	45.01-00	
	200202048 200206034		
Section 49	At-Risk Rules	49.00-00	
	200213008 200225007		
Section 49	Termination of Regular Percentage	49.00-00	R
	• <i>Transition Property</i>	49.05-00	R
	• <i>Self-Constructed Property Rule</i>	49.05-06	R
	200225008 200239002 200239002 200239002		
Section 51	(Was Formerly Section 44B) Targeted Jobs Credit	51.00-00	
	200222002		
Section 59	Other Definitions and Special Rules	59.00-00	
	• <i>Optional 10-year Writeoff of Certain Tax Preferences</i>	59.05-00	
	• <i>Elections</i>	59.05-04	
	200210055		
Section 61	Gross Income v. Not Gross Income	61.00-00	
	200202033 200203010 200207018 200209007 200209008 200210018 200210019		
	200211042 200213011 200213014 200217052 200221032 200222001 200222003		
	200227003 200229018 200229018 200229018 200229018 200229018 200230029		
	200230029 200234056 200234056 200234056 200234056 200244001 200245010		
	• <i>Loan or Mortgage v. Sale</i>	61.03-00	
	200210019 200217052 200234056 200234056 200234056 200234056		
	• <i>Compensation for Services</i>	61.09-00	

	• <i>Discharge of Indebtedness</i> 200235030 200235030	61.09-18
	• Interest 200203061	61.15-00
	• Rents and Royalties 200237020	61.16-00
	• <i>Lease v. Sale</i> 200232003 200234039 200234039 200234039 200234039	61.16-03
	• Dividends	61.17-00
	• <i>Discharge of Stockholder's Indebtedness</i> 200203061	61.17-04
	• Discharge of Indebtedness 200222026	61.22-00
	• Damages, Court Awards, Settlements	61.28-00
	• <i>Compensatory, Punitive, etc., Damages</i> 200243021 200246003 200246003 200246003	61.28-02
	• Agents--Conduits 200247035	61.29-00
	• Indians 200238047 200238047 200238047	61.32-00
	• Who is the Taxpayer 200245050 200246003 200246003 200246003	61.39-00
	• Form v. Substance 200210019 200217052 200234056 200234056 200234056 200234056	61.43-00
	• <i>Lease of Property</i> 200201022 200201022 200203053 200205023 200217024 200227018	61.43-01
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200211042	61.49-01
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 200235006 200235006	62.02-02
Section 71	Alimony--Separate Maintenance Payments	71.00-00
	200233022 200246029 200246029 200246029	
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)	72.00-00
	200208017 200222032 200225038 200225039 200230037 200230037 200235043 200235043 200240051 200240051 200240051 200240051 200243047 200249013	
	• Employee Contributions	72.05-00
	• <i>Treatment of Employee Contributions Under Defined Contribution Plans as Separate Contracts</i> 200243054	72.05-01
	• Distribution Of Deductible Employee Contributions 200215032	72.15-00
	• Tax on Early Distributions from Qualified Retirement Plans 200250019	72.20-00

	• <i>Substantially Equal Payments</i> 200202074 200202075 200202076 200203072 200214029 200222036	72.20-04
	• Annuity Contracts Not Held By Natural Persons 200206047 200248021	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) 200210025	79.00-00
Section 83	Property Transferred in Connection With Performance of Services 200203018 200204005	83.00-00
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 200212021 200229004 200229004 200229004 200229004 200229004 200247032	83.02-04
	• Applicability of Section 200212005 200212007 200212008	83.05-00
	• Deduction by Employer 200206003	83.08-00
	• Nonqualified Stock Options 200219016	83.11-00
Section 86	Social Security and Tier 1 Railroad Retirement Benefits 200235026 200235026	86.00-00
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 200227036 200249013	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 200247006	101.01-02
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)	103.00-00
	• State and Local	103.02-00
	• <i>Political Subdivisions</i> 200204032 200227023	103.02-01
	• <i>On Behalf Of</i> 200238001 200238001 200238001	103.02-02
	• 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) 200222001 200238019 200238019 200238019 200242008	104.00-00
	• Health and Accident Insurance 200204021	104.01-00

	• Workmen's Compensation 200204007 200212009 200222004 200226018 200234024 200234024 200234024 200234024 200236014 200236014 200252087 200252087	104.02-00
	• Damages 200243021	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200235043 200235043	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) 200210024 200222019 200235043 200235043	106.00-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	• Exclusion From Gross Income 200242035	108.01-00
	• Reduction of Tax Attributes	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 200234023 200234023 200234023 200234023	108.02-01
	• Meaning of Terms and Special Rules	108.03-00
	• <i>S Corporations</i> 200208016 200210044	108.03-02
	• General Rules for Discharges of Indebtedness 200243034	108.04-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200208003	111.00-00
Section 115	Income of States, Municipalities, etc. 200201001 200201001 200214026 200243023 200243040	115.00-00
	• Separate Entity v. Integral Part	115.02-00
	• <i>Political Subdivision</i> 200210024	115.02-02
	• Income Accruing to the State 200210025	115.06-00
Section 117	Qualified Scholarships	117.00-00
	• Limitation	117.05-00
	• <i>Determination of Amount Representing Payment For Service</i> 200226005	117.05-05
	• <i>Reporting and Withholding Requirements</i> 200226005	117.05-06
Section 118	Contributions to the Capital of a Corporation	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Shareholder Contributions</i> 200227007	118.01-01
	• <i>Nonshareholder Contributions</i> 200224023 200227007 200231015 200231015 200236024 200236024 200248014	118.01-02

	• Contributions in Aid of Construction 200236024 200236024	118.02-00
	• Contributions v. Sale of Services 200227007	118.03-00
Section 127	Educational Assistance Programs 200245042	127.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• Working Condition Fringe 200231016 200231016 200236022 200236022	132.03-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 200219005	132.04-01
Section 141	Private Activity Bond; Qualified Bond 200205009 200211003 200225010 200245048	141.00-00
	• Private Business Tests 200211022 200240028 200240028 200240028 200240028 200245048 200250004	141.01-00
	• <i>Business Use Test</i> 200211022 200240028 200240028 200240028 200240028	141.01-01
	• <i>Output Facilities</i> 200245048	141.01-04
	• Nongovernmental Output Property Acquired 200245048	141.03-00
	• Remedial Action	141.06-00
	• <i>Defeasance</i> 200250031	141.06-01
	• Management Contracts 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 200237016	142.03-00
	• Qualified Residential Rental Project	142.04-00
	• <i>40/60 Test</i> 200223011	142.04-02
	• Qualified Hazardous Waste Facilities 200207010	142.08-00
	• Solid Waste Disposal Facility 200207010 200226002	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> 200248011	143.07-01
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00

	• Small Issue Bond Defined	144.01-00
	• <i>Manufacturing Facility</i> 200234012 200234012 200234012 200234012	144.01-10
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200208014 200211026 200212022 200229002 200229002 200229002 200229002 200229002 200232002 200248003 200248004	146.07-00
Section 148	Arbitrage	148.00-00
	200209003 200210006 200229020 200229020 200229020 200229020 200229020 200252001 200252001	
	• Higher Yielding Investment 200245048	148.02-00
	• Temporary Period Exception 200210006	148.05-00
	• Required Rebate to the U.S. 200214005	148.08-00
	• <i>Two-Year Period for Certain Construction Bonds</i> 200248002	148.08-12
	• 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
	• Advance Refundings 200229020 200229020 200229020 200229020 200229020	149.03-00
Section 150	Definitions and Special Rules	150.00-00
	• General Rules	150.01-00
	• <i>Any Obligation</i> 200230039 200230039	150.01-01
Section 151	Allowance of Deductions for Personal Exemption	151.00-00
	• Exemption Amount 200236001 200236001	151.08-00
Section 152	Dependent Defined	152.00-00
	• Support Test for Children of Divorced Parents 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
	200213004 200218022 200224011 200230044 200230044 200240001 200240001 200240001 200240001	
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200216013	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Insurance</i> 200209017	162.04-02
	• Certain Business Expenses	162.05-00

	• <i>Compromise Settlement of Claims</i> 200211041	162.05-03
	• <i>Taxes</i> 200238041 200238041 200238041	162.05-15
	• Rents and Royalties	162.09-00
	• <i>Conveyance and Leaseback</i> 200217024	162.09-06
	• Repairs	162.16-00
	• <i>Capital Expenditure v. Repair</i> 200202026	162.16-04
	• Business Contributions 200236027 200236027	162.17-00
	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200210011	162.21-01
	• Form v. Substance 200217021 200224011 200242006	162.30-00
	• Stock Reacquisition Expenses 200206005	162.34-00
	• <i>Interest Portion</i> 200206005	162.34-04
	• Million Dollar Cap - Executive Employee Compensation 200229016 200229016 200229016 200229016 200229016	162.36-00
	• <i>Covered Employees</i> 200216001 200219015 200234030 200234030 200234030 200234030	162.36-02
Section 163	Interest 200203061	163.00-00
	• Installment Purchases 200236007 200236007	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200216012	163.03-03
	• Personal Interest in General 200211018	163.05-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 200243035	163.10-00
	• Debt on Corporate Owned Life Insurance (COLI) 200213010	163.12-00
Section 164	Taxes 200238030 200238030 200238030	164.00-00
	• Income Taxes 200225030 200238041 200238041 200238041	164.03-00
Section 165	Deductions For Losses	165.00-00
	• Worthless Securities 200226004	165.06-00

	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00
	• Other 200221008	165.11-00
Section 166	Bad Debts	166.00-00
	• Basis 200242004	166.01-00
Section 167	Depreciation	167.00-00
	• Property Used in the Trade or Business 200203001	167.01-00
	• Depreciation Methods	167.05-00
	• <i>Change of Method</i> 200252028 200252028	167.05-05
	• <i>Income Forecast Method - Section 167(g)</i> 200252028 200252028	167.05-06
	• All Industries ISP - Amortization of Order Backlog (Inventory)	167.14-00
	• <i>Other Intangible Property</i> 200206014 200208002 200210053 200216016 200216018 200216027 200227009 200240004 200240004 200240004 200240004 200244019	167.14-11
	• Post-1970 CLADR Assets 200214015	167.24-00
	• Computer Software 200236028 200236028	167.28-00
Section 168	Modified Accelerated Cost Recovery System 200206038 200216027 200227009 200244010	168.00-00
	• Recovery Period 200235021 200235021 200236028 200236028	168.18-00
	• Classification of Property 200203009 200206015 200206021 200221016 200229021 200229021 200229021 200229021 200229021 200232012 200245038 200246006 200246006 200246006 200248016	168.20-00
	• <i>Asset Classes</i> 200216030	168.20-02
	• Redeterminations, Changes in Use 200216030	168.32-00
Section 170	Charitable, Etc. Contributions and Gifts 200213021 200215032 200230007 200230007 200241044 200241044 200241044	170.00-00
	• Time of Making Contribution 200202034 200209020 200230029 200230029	170.01-00
	• Percentage Limitations	170.07-00
	• <i>Churches</i> 200209055	170.07-01
	• <i>Publicly Supported Organizations</i> 200204040	170.07-06
	• Donees of Charitable Contributions in General 200230005 200230005 200230007 200230007	170.09-00

	• Ordinary Income and Capital Gain Property 200215020	170.11-00
	• Disallowance of Deduction 200241044 200241044 200241044	170.12-00
	• <i>Partial Interests in Property</i> 200205008 200207026 200223013 200223014	170.12-03
	• <i>Beneficiaries Limited to Small Class</i> 200243050 200250029	170.12-06
	• <i>Expectation of Benefit</i> 200236027 200236027 200238041 200238041 200238041	170.12-07
	• Qualified Conservation Contribution 200208019 200238041 200238041 200238041	170.14-00
	• Recordkeeping and Return Requirements 200230005 200230005 200230007 200230007	170.18-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 200242035	172.00-00
	• Carryback and Carryover	172.01-00
	• <i>10-Year Carryover</i> 200243034	172.01-05
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 200207006	174.00-00
	• Change in Election	174.05-00
	• <i>From Amortization to Current Deduction</i> 200234008 200234008 200234008 200234008	174.05-02
Section 183	Activities Not Engaged in for Profit	183.00-00
	• Presumption That Activity Is Engaged In For Profit	183.03-00
	• <i>Election To Postpone Determination</i> 200201010 200201010	183.03-01
Section 193	Tertiary Injectants (See Also 4993.02-00 et seq.) 200246001 200246001 200246001	193.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 200207006 200240004 200240004 200240004 200240004 200243002 200244019	197.00-00
Section 212	Expenses for Production of Income	212.00-00
	• Legal And Accounting Expense 200246003 200246003 200246003	212.09-00
	• 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	213.05-00
Section 215	Alimony, etc., Payments 200233022 200246029 200246029 200246029 200251004 200251004 200251004	215.00-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00

	• Status As Cooperative Housing Corporation 200217042 200232029 200232031	216.01-00
	• <i>Gross Income Requirement</i> 200250030	216.01-02
	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004	263.00-00
	• Permanent Improvements	263.03-00
	• <i>Repair v. Permanent Improvement</i> 200252091 200252091	263.03-02
	• Advertising, Good Will, Expansion 200217007	263.11-00
	• Acquisition of Property, Intangibles	263.13-00
	• <i>Contracts</i> 200217025	263.13-06
	• Allocation Between Capital Expenditure and Expense 200202026	263.14-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 200216027 200225013 200227009	263A.00-00
	• Exceptions	263A.02-00
	• <i>Farmers</i> 200242010	263A.02-07
	• Transition Rules	263A.06-00
	• <i>3-Year Average Method</i> 200206012	263A.06-02
	• Interest Capitalization 200252059 200252059	263A.08-00
	• Avoided Cost Method 200252059 200252059	263A.09-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200202028 200210010 200213010 200230037 200230037 200249013	264.00-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 200246003 200246003 200246003	265.00-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties	267.00-00
	• Special Rules Applicable to Controlled Groups: In General 200227001	267.07-00
Section 269	Acquisitions Made to Evade or Avoid Income Tax 200204002 200205003 200237003	269.00-00
	• Principal Purpose Text 200238025 200238025 200238025	269.01-00
	• Consolidated Returns 200233016 200238045 200238045 200238045	269.07-00

Section 269B	Stapled Entities 200233016	269B.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
	• Traveling 200242038	274.03-00
	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200235006 200235006	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028	274.14-00
Section 280G	Golden Parachute Payments 200212005 200212007 200212008	280G.00-00
	• Definitions 200236006 200236006	280G.01-00
	• <i>Parachute Payment</i> 200212013	<i>280G.01-01</i>
Section 301	Distributions of Property 200222008	301.00-00
	• Constructive Dividend 200203061 200236027 200236027 200237003	301.07-00
	• Distribution in Anticipation of Sale 200238032 200238032 200238032	301.11-00
Section 302	Distributions in Redemption of Stock 200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022	302.00-00
	• Not Essentially Equivalent to a Dividend	302.01-00
	• <i>Meaningful Reduction of Interest</i> 200218004	<i>302.01-04</i>
	• Complete Termination of Interest 200203021	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200229005 200229005 200229005 200229005 200229005 200230002 200230002	302.04-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 200203021	<i>302.05-01</i>
Section 303	Distributions In Redemption of Stock to Pay Death Taxes 200242025	303.00-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200211035 200215016 200215018 200252073 200252073	305.00-00
	• Stock Dividends 200215049	305.01-00

Section 311	Taxability of Corporation on Distribution 200213017 200239001 200239001 200239001	311.00-00
	• Appreciated Property Used to Redeem Stock 200252014 200252014	311.05-00
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 200244003	318.00-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 200210035 200214016 200236031 200236031	331.00-00
	• Liquidation in Kind	331.01-00
	• <i>Valuation</i> 200213020	331.01-01
Section 332	Complete Liquidation of Subsidiaries 200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047	332.00-00
	• Nonrecognition of Gain or Loss 200226004 200239022 200239022 200239022	332.01-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 200214016	336.00-00
	• Liquidation-Reincorporation Issues 200237017	336.06-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 200204020 200204029 200217044	337.00-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200251009 200251009 200251009	338.00-00
	• Express Election	338.01-00

	<ul style="list-style-type: none"> • <i>Time in which Election must be made</i> 	338.01-02
	<p>200201030 200201030 200202046 200202049 200202058 200202066 200202067 200203056 200204033 200204036 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200210057 200210058 200210059 200211020 200211027 200211029 200211031 200213025 200216009 200218020 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 200230031 200230031 200232014 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200235020 200235020 200237018 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200245049 200247044 200248001 200248022 200249006 200252003 200252003 200252004 200252004 200252008 200252009 200252009 200252010 200252010 200252011 200252011 200252012 200252012 200252013 200252013 200252015 200252015 200252016 200252016 200252017 200252017 200252018 200252018 200252019 200252019 200252020 200252020 200252021 200252021 200252022 200252022 200252023 200252023 200252024 200252024 200252025 200252025 200252026 200252026</p>	
	<ul style="list-style-type: none"> • International Aspects of Section 338 	338.50-00
	200246021 200246021 200246021	
	<ul style="list-style-type: none"> • Adjusted Gross-Up Basis (AGUB) 	338.60-00
	200246021 200246021 200246021	
	<ul style="list-style-type: none"> • Allocation of AGUB Among Target Assets 	338.70-00
	200246021 200246021 200246021	
Section 346	(Amended-1982) Partial Liquidation Defined	346.00-00
	<ul style="list-style-type: none"> • Termination of a Business 	346.02-00
	200229005 200229005 200229005 200229005 200229005	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	200204002 200206006 200208022 200209029 200211030 200212012 200214025 200217021 200218022 200224011 200224026 200235005 200235005 200237004 200242006	
	<ul style="list-style-type: none"> • Control v. No Control by Transferor 	351.01-00
	200244008	
	<ul style="list-style-type: none"> • Series of Transactions 	351.02-00
	200211030 200236008 200236008	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	200201032 200201032 200204034 200209029 200212012 200215031 200221009 200224009 200227016 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200230006 200230006 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200236044 200236044 200239005 200239005 200239005 200239006 200239006 200239006 200243049 200245012 200245029 200245043 200248026 200252063 200252063	

	• Spin-Off	355.01-00
	200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200251012 200251012 200251012 200252058 200252058	
	• Split-Off	355.01-01
	200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200252072 200252072	
	• Split-Up	355.01-02
	200202060	
	• Business Purpose	355.04-00
	200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200250017	
	• 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 200215047 200242028 200252088 200252088	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	200211032	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	200237003	
	• 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
	200224011	
Section 362	Basis to Corporations	362.00-00
	200206006 200237003	
Section 367	Foreign Corporations	367.00-00
	200203058 200209029 200212012	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	200221046	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	200203015 200221046 200252002 200252002	
	• Reorganizations Described in Section 368(a)(1)(B)	367.03-01
	200221046	
	• Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement	367.03-07
	200221046	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051	

	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200203058 200213019 200234044 200234044 200234044 200234044 200250024	
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	200236005 200236005 200250023	
	• Stock for Stock (Type "B")	368.02-00
	200208017	
	• Stock for Property (Type "C")	368.03-00
	200225031	
	• Assets for Control of Transferee (Type "D")	368.04-00
	200201006 200201006 200201019 200201019 200201032 200201032 200202047	
	200202059 200202060 200204034 200205001 200205034 200206022 200207025	
	200209018 200209029 200209047 200211032 200212012 200213016 200214014	
	200214021 200215031 200216006 200217006 200217051 200218021 200219025	
	200223002 200223007 200225005 200226007 200226036 200227024 200229025	
	200229025 200229025 200229025 200229025 200231008 200231008 200232004	
	200232005 200232006 200232007 200232008 200232009 200234021 200234021	
	200234021 200234021 200234044 200234044 200234044 200234044 200234053	
	200234053 200234053 200234053 200234061 200234061 200234061 200234061	
	200236038 200236038 200236044 200236044 200237022 200239005 200239005	
	200239005 200239006 200239006 200239006 200239022 200239022 200239022	
	200243028 200243032 200243036 200244014 200245009 200245043 200247019	
	200247020 200247021 200247022 200247023 200247047 200251012 200251012	
	200251012 200252055 200252055 200252058 200252058 200252063 200252063	
	200252072 200252072	
	• Recapitalization (Type "E")	368.05-00
	200206028 200208017 200211035 200213001 200213002 200213003 200232016	
	200236008 200236008	
	• Change in Identity, etc. (Type "F")	368.06-00
	200204034 200209049	
	• Continuity of Interest Rule	368.08-00
	200213001 200213002 200213003	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses	382.00-00
	Following Ownership Changes	
	200245006	
	• General Rule	382.01-00
	200207002 200225014 200238025 200238025 200238025	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	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>Title 11 or Similar Case</i>	382.12-08
	200242035 200243034	
	• <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
	200238017 200238017 200238017	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	200205031	
	• Debt v. Equity	385.01-00
	200235004 200235004	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	200205050 200208028 200208029 200208030 200208033 200211047 200213029 200216034 200222032 200225038 200225039 200229048 200229048 200229048 200229048 200229048 200234070 200234070 200234070 200234070 200240051 200240051 200240051 200247050 200247052 200249013 200250037 200250039	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	200230044 200230044 200248029	
	• Required Distributions	401.06-00
	200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200250043 200252097 200252097	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031	
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• <i>Domestic Relations Orders</i>	401.10-04
	200252093 200252093	
	• Cash or Deferred Arrangements	401.29-00
	200235043 200235043 200236047 200236047 200241054 200241054 200241054 200244021	
	• <i>Special Distribution Requirements</i>	401.29-02
	200211049 200218039 200236053 200236053	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	200208017 200212036 200213032 200234070 200234070 200234070 200234070 200236047 200236047 200250036	
	• Exempt Trust	402.01-00
	200230044 200230044	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	200231019 200231019	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200202078 200243052	
	• Rollover Contributions	402.08-00
	200213032	
	• <i>Rollover Lump Sums</i>	402.08-01
	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
	200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013	
	• Qualified Annuities	403.01-00
	200244023	
	• Nonqualified Annuities	403.02-00
	200245060	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	200202027 200249008	
	• Rollover Amounts	403.05-00
	200249008	
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
	200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070	
	• Pension Trust or Annuity Plans	404.01-00
	200242047	
Section 408	Individual Retirement Accounts	408.00-00
	200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200250037	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	200204048 200210066	
	• Rollover Contributions	408.03-00
	200208031 200221048 200245055	
	• Individual Retirement Annuity	408.05-00
	200222032 200225038 200225039	
	• Distributions	408.06-00
	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044	
	• Prohibited Transactions	408.07-00
	200215061	
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	200223066	
Section 412	Minimum Funding Standards	412.00-00
	200247059	
	• Funding Standard Account	412.01-00
	200225043	
	• Funding Method	412.04-00
	200242042	

	• Minimum Funding Waiver	412.06-00
	200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200252099 200252099	
Section 414	Definitions and Special Rules	414.00-00
	200236046 200236046 200250039	
	• Employees of Controlled Group of Corporation	414.02-00
	200248029	
	• Mergers and Consolidations of Plans or Transfers of Plan Assets	414.06-00
	200230042 200230042	
	• Governmental Plan	414.07-00
	200230042 200230042 200244021	
	• Church Plan	414.08-00
	200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048 200239036 200239036 200239036 200243053 200250041 200251015 200251015 200251015 200252095 200252095	
	• Certain Employee Contributions	414.09-00
	200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200249009	
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	200219042 200229051 200229051 200229051 200229051 200229051	
	• Limitation for Defined Contribution Plans	415.02-00
	200230044 200230044	
	• <i>Annual Addition</i>	415.02-01
	200213033	
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	200203071 200219002	
	• Qualified Asset Account	419.11-00
	200203073 200203074 200203075	
	• Ten or More Employer Plan Exception	419.14-00
	200219002	
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)	419A.00-00
	200210025	
Section 423	Employee Stock Purchase Plans	423.00-00
	200241001 200241001 200241001 200244006	
Section 424	Definitions and Special Rules	424.00-00
	• Modification, Extension or Renewal of Options	424.01-00
	200207005	
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election	444.03-00
	200222014	

Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	200225006 200234069 200234069 200234069 200234069 200242001	
	• Clearly v. Not Clearly Reflecting Income	446.01-00
	200213004 200242010	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• <i>Change in Method of Accounting for Depreciation</i>	446.04-17
	200206014 200206015 200206021 200208002 200210053 200214003 200216016	
	200216018 200222022 200229021 200229021 200229021 200229021 200229021	
	200245038 200246006 200246006 200246006 200248016	
	• Method of Accounting; Insurance Companies (Overall)	446.20-00
	• <i>Property and Casualty Insurance Companies</i>	446.20-02
	200234001 200234001 200234001 200234001 200234002 200234002 200234002	
	200234002	
	• Mark to Market (Section 475)	446.25-00
	200221008	
Section 448	Limitation on Use of Cash Method of Accounting	448.00-00
	• Farming Business Exception	448.03-00
	• <i>Farming Business Defined</i>	448.03-01
	200242010	
	• Nonaccrual of Certain Amounts by Service Providers	448.09-00
	200232010	
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	200209015 200222003 200225006 200227012 200251009 200251009 200251009	
	• Annual Theory	451.01-00
	200210019 200217052 200234056 200234056 200234056 200234056	
	• Conditions and Contingencies	451.04-00
	200236003 200236003	
	• Tax Refunds	451.08-00
	200211043	
	• Prepaid and Advance Income	451.13-00
	200247035	
	• <i>Goods (1.451-5)</i>	451.13-04
	200246016 200246016 200246016	
	• Constructive Receipt	451.14-00
	200203006	
	• <i>Compensation</i>	451.14-04
	200202027	
	• Accrual Method	451.19-00
	200247035	
	• Special Rules for Crop Insurance Proceeds	451.23-00
	200213026	
Section 453	Installment Method (Available v. Not Available)	453.00-00
	200218034	
	• Revocation of Elections	453.08-00
	200226039 200230016 200230016	

	• <i>Election After Revocation</i> 200250027	453.08-01
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200236036 200236036	453.09-01
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200205007	457.00-00
	• Year of Inclusion in Gross Income 200202027	457.01-00
	• 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
Section 460	Special Rules for Long-Term Contracts 200202045	460.00-00
	• Definition of Long-Term Contract (See Also 451) 200202045	460.05-00
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 200203004 200208004 200209010 200209017 200219014 200225006 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024	461.00-00
	• Accrual Method 200236007 200236007	461.01-00
	• Incurred Liabilities 200216013	461.06-00
Section 465	Deductions Limited to Amount at Risk 200237003	465.00-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs 200235021 200235021	468.00-00
Section 468A	Special Rules for Decommissioning Cost 200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012	468A.00-00
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i> 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045	468A.03-04
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045	468A.04-02
	• Nuclear Power Plant	468A.06-00

	• <i>Disposition of Interest</i> 200246013 200246013 200246013	468A.06-03
Section 468B	Special Rules For Designated Settlement Funds 200213015 200222001 200243034	468B.00-00
	• Definitions	468B.04-00
	• <i>Designated Settlement Fund</i> 200242035	468B.04-02
Section 469	Passive Activity Losses and Credits Limited 200243025	469.00-00
	• Passive Activity Defined 200206016 200234049 200234049 200234049 200234049	469.03-00
Section 471	General Rule for Inventories 200242010	471.00-00
	• Items Includible v. Not Includible in Inventory 200203001	471.09-00
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052	472.01-00
	• LIFO Conformity Requirement 200239032 200239032 200239032	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Securities Traders 200209052 200209053 200209054	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 200209025	481.00-00
Section 482	Allocation of Income and Deductions Among Taxpayers 200205003 200206006 200217021 200224011 200237003 200238022 200238022 200238022 200238025 200238025 200238025	482.00-00
	• Services 200230001 200230001	482.09-00
	• Transfer or Use of Intangibles 200230001 200230001	482.11-00
	• <i>Cost Sharing Agreements</i> 200225009	482.11-08
	• Allocation of Net Income 200203053	482.13-00
	• Allocation of Deductions 200203053	482.17-00
	• Rev. Proc. 65-17 200229019 200229019 200229019 200229019 200229019	482.23-00
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200217044 200230018 200230018 200236049 200236049 200244028 200245064	501.00-00
	• Title-Holding Company 200214035 200214036	501.02-00

• Religious, Charitable, etc., Institutions and Community Chest 200211051 200216037 200222030 200225042	501.03-00
• <i>Foundations</i> 200204039 200205048 200205049 200206057 200218036 200218041 200218042 200219036 200219039 200221050 200222034 200225042 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056	501.03-02
• <i>Educational Organizations</i> 200203069 200225046 200236051 200236051 200243056	501.03-08
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057	501.03-11
• <i>Labor Organizations (See Also 0501.05-00)</i> 200233024	501.03-12
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 200247056	501.03-22
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 200211052 200249014	501.03-25
• <i>State Instrumentalities</i> 200216037	501.03-26
• <i>Testing for Public Safety</i> 200215057 200215058 200215059 200215060	501.03-28
• <i>Organizational and Operational Tests</i> 200218036 200218041 200218042 200219036 200219039 200225046	501.03-30
• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
• <i>Local Associations of Employees</i> 200219037	501.04-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200223067	501.06-00
• Fraternal Beneficiary Societies (See Also 0501.03-09) 200222032 200225038 200225039	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200204045 200225041	501.09-00
• <i>Permissible Benefits</i> 200211053	501.09-01
• <i>Inurement</i> 200203073 200203074 200203075 200211053 200223068	501.09-03
• Income Inures v. does Not Inure to Private Individual 200230005 200230005	501.32-00
Section 502	
Feeder Organizations (Exempt v. Not Exempt)	502.00-00
• Section 501 (c)(3) Organizations 200241050 200241050 200241050	502.01-00

Section 507	Termination of Private Foundation Status	507.00-00
	200201035 200201035 200201036 200201036 200204042 200204053 200205048 200205049 200206057 200215054 200215055 200215056 200216032 200216033 200219043 200219044 200221064 200221065 200221066 200221067 200221068 200221069 200226045 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 200242045 200242046 200243051 200243057 200244024 200244026 200244027 200245054 200246035 200246035 200246035 200247057 200247060	
	• Termination Under Section 507(a)(2)(A) 200221050	507.02-00
	• Termination Under Section 507(b)(1)(A) 200225045	507.03-00
	• Termination Under Section 507(b)(1)(B) 200204039 200220030 200225045	507.04-00
	• Liability of Transferee Organizations 200204039 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	
Section 509	Private Foundation Defined	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Supporting Organizations</i> 200204040 200208027 200215048 200218037	509.02-02
	• Continuation of Private Foundation Status 200205048 200205049 200206057 200216032 200216033 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)	511.00-00
	200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031	
	• Organizations Subject to Tax 200236049 200236049	511.01-00
	• Section 501(c)(2) Corporations 200214035 200214036	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056	

	• Exception, Additions, and Limitations on Unrelated Income 200225046 200234071 200234071 200234071 200234071	512.01-00
	• <i>Rents and Royalties</i> 200219037 200222030 200225046 200241050 200241050 200241050	512.01-01
	• Partnerships 200206058 200218037 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018	512.02-00
	• Definitions	512.09-00
	• <i>General</i> 200225044 200250042 200252096 200252096	512.09-01
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200223068	512.09-03
	• Modifications 200246032 200246032 200246032	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051	513.00-00
	• Advertising, etc., Activities 200225046	513.02-00
	• Cooperatives 200223067	513.03-00
	• Sales and Service to Public 200222030	513.04-00
Section 514	Unrelated Debt-Financed Income 200213027 200214035 200214036 200216036 200233031 200233032 200235042 200235042 200237027	514.00-00
	• Definitions--Debt-Financed Property 200211052	514.06-00
	• Acquisition Indebtedness 200224014 200233023	514.07-00
Section 528	Certain Homeowners Associations 200203027	528.00-00
Section 529	Qualified State Tuition Programs 200214032 200231020 200231020 200232035	529.00-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Date of Payment 200213017	561.02-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends 200213017	562.03-00
Section 565	Consent Dividends	565.00-00
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 200240022 200240022 200240022 200240022	565.01-02

Section 613	Percentage Depletion 200219004	613.00-00
Section 631	Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore • Election to Consider Cutting as Sale or Exchange 200229007 200229007 200229007 200229007 200229007 • <i>Fair Market Value of Timber (See Also 611.07-02 et seq.)</i> 200229007 200229007 200229007 200229007 200229007	631.00-00 631.01-00 631.01-01
Section 636	Income Tax Treatment of Mineral Production Payments 200240036 200240036 200240036 200240036	636.00-00
Section 641	Imposition of Tax 200229018 200229018 200229018 200229018 200229018 200240010 200240010 200240010 200240010 • Termination of Estates and Trusts 200226031	641.00-00 641.03-00
Section 642	Special Rules for Credits and Deductions 200240027 200240027 200240027 200240027 • Charitable Deduction 200252032 200252032 • <i>Paid or Permanently Set Aside</i> 200221011 • <i>Pooled Income Funds</i> 200214017 200214018 200252066 200252066	642.00-00 642.03-00 642.03-03 642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D • Income Defined 200210002 200226015 • Multiple Trusts 200209007 200209008 200210056 200210061	643.00-00 643.02-00 643.06-00
Section 651	Deductions for Trusts Distributing Current Income Only 200240010 200240010 200240010 200240010 200242037	651.00-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200207018 200240010 200240010 200240010 200240010 200242037 • Amounts Paid, Credited, or Required to Be Distributed 200210002 200226031	661.00-00 661.01-00
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 • 65-Day Rule 200250003 • Separate Share Rule 200210002	663.00-00 663.04-00 663.05-00
Section 664	Charitable Remainder Trusts 200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200250042 200251010 200251010 200251010 200252096 200252096	664.00-00

	• Character of Distribution 200215032	664.01-00
	• Definitions 200218008	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200232015 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200240012 200240012 200240012 200240012 200244011 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018	664.03-02
	• <i>Unitrust With Income Exception</i> 200215042	664.03-03
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200209007 200209008 200210018 200227022 200247013	671.00-00
	• Persons Treated as Grantors 200209015 200227020 200239035 200239035 200239035	671.02-00
	• Method of Reporting 200207007	671.04-00
Section 672	Definitions and Rules 200243031	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 200222003	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012	678.00-00
Section 691	Recipients of Income in Respect of Decedents 200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019	691.00-00
	• Deduction for Estate Tax 200247001	691.03-00
Section 701	Partners, Not Partnerships, Subject to Tax 200246014 200246014 200246014	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200205021 200242004 200250013	701.01-00
Section 702	Income and Credits of Partner 200214016	702.00-00
	• Partner's Distributive Share	702.01-00
	• <i>Credits</i> 200215005 200215017 200216003 200216004 200216011 200216015	702.01-09

Section 704	Partner's Distributive Share 200203043 200203044 200203046 200203047 200203048 200203049 200203050 200203051 200203052 200204013 200204015 200204016 200204017 200204018 200204023 200214016	704.00-00
	• Partnership Agreement 200210047	704.01-00
Section 707	Transactions Between Partner and Partnership 200246014 200246014 200246014	707.00-00
	• Not in Capacity as Partner 200250013	707.01-00
Section 708	Continuation of Partnership 200219008	708.00-00
	• Termination 200214016	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200210047 200211017 200214016 200252014 200252014	721.00-00
Section 722	Basis of Contributing Partner's Interest 200214016	722.00-00
Section 723	Basis of Property Contributed to Partnership 200214016	723.00-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045	731.00-00
Section 743	Optional Adjustments to Basis of Partnership Property 200234006 200234006 200234006 200234006	743.00-00
Section 752	Treatment of Certain Liabilities 200233018 200242004 200246014 200246014 200246014	752.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200202022	754.00-00
	• Timeliness of Election 200202053 200202055 200205025 200209046 200215011 200229028 200229028 200229028 200229028 200229028 200234031 200234031 200234031 200234031 200234032 200234032 200234032 200234032 200234033 200234033 200234033 200234033 200234034 200234034 200234034 200234034 200234035 200234035 200234035 200234035 200248015 200249005 200252079 200252079 200252082 200252082	754.02-00
Section 761	Terms Defined 200214016	761.00-00
	• Partnership	761.01-00
	• <i>Organizations Treated as a Partnership</i> 200202022	761.01-01
	• <i>Organizations Not Treated as a Partnership</i> 200216005	761.01-02
Section 775	Electing Large Partnership Defined 200221020	775.00-00
Section 817	Treatment of Variable Contracts 200221036 200223012 200244001	817.00-00
	• Variable Contract Defined 200206047 200246022 200246022 200246022 200248021	817.04-00

	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 200244016	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200202002	831.00-00
	• Alternative Tax Small Companies 200223015	831.02-00
	• Whether Company Qualifies as Insurance Company 200237010 200242027	831.03-00
Section 832	Insurance Company Taxable Income 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200237010	832.00-00
	• Premiums Earned 200203016	832.05-00
	• Reduction of Deduction 200234013 200234013 200234013 200234013	832.07-00
	• Interinsurers or Reciprocal Underwriters 200242005	832.15-00
Section 833	Treatment of Blue Cross Blue Shield Organizations 200201004 200201004	833.00-00
Section 847	Special Estimated Tax Payments 200222039	847.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200206027	855.00-00
Section 856	Definition of Real Estate Investment Trust 200225033 200226013 200234054 200234054 200234054 200234054	856.00-00
	• Income Requirements 200236037 200236037	856.01-00
	• Rents From Real Property 200234054 200234054 200234054 200234054	856.04-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	• Requirements to be Taxed as a REIT 200213017	857.01-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Gross Income From Sources Within U.S.	861.01-00
	• <i>Allocation to U.S. Source</i> 200217002	861.01-01
	• Rents and Royalties 200222011	861.05-00
	• Allocation and Apportionment of Deductions (In General) 200215010	861.08-00
	• <i>Allocation</i> 200234020 200234020 200234020 200234020 200235022 200235022 200241014 200241014 200241014	861.08-01
	• <i>Apportionment</i> 200203020 200241014 200241014 200241014	861.08-02

	• <i>Research and Experimental Expenditures -- Allocation</i> 200207012	861.08-05
	• <i>Research and Experimental Expenditures -- Apportionment -- Sales Method</i> 200207012	861.08-06
	• <i>Research and Experimental Expenditures -- Apportionment -- Gross Income Method</i> 200207012	861.08-07
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 200201009 200201009 200207003 200212001 200220012 200221043 200221044	861.09-06
	• Allocation Apportionment of Research and Experimental Expenditures (In General) 200207012 200243020	861.15-00
Section 862	Income From Sources Without U.S. 200222011	862.00-00
Section 864	Definitions 200224003	864.00-00
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 200201009 200201009	864.04-00
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Social Security Benefits</i> 200235026 200235026	871.02-06
Section 877	Expatriation to Avoid Tax 200211015 200221037	877.00-00
	• Principal Purpose--the Avoidance of Tax 200201029 200201029 200206029 200207001 200208001 200208015 200209027 200209030 200210005 200211033 200212018 200212019 200212020 200214013 200214022 200214024 200215044 200216019 200217043 200218002 200218024 200218028 200218032 200219031 200219033 200220017 200222027 200224015 200224024 200225011 200225035 200227030 200229012 200229012 200229012 200229012 200229012 200230021 200230021 200234046 200234046 200234046 200234046 200234060 200234060 200234060 200234060 200234060 200235003 200235003 200235014 200235014 200236029 200236029 200236033 200236033 200238013 200238013 200238013 200238014 200238014 200238014 200238015 200238015 200238015 200239027 200239027 200239027 200240041 200240041 200240041 200240041 200241010 200241010 200241010 200242011 200242012 200245033 200246025 200246025 200246025 200247041 200250025 200250032 200250034 200250035 200252080 200252080	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036	877.08-00
Section 881	Tax on Income of Foreign Corporations Not Connected with United States Business 200206008 200227006	881.00-00
	• 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	882.07-00
	• <i>Liability/Asset Ratio</i> 200232025	882.07-02
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
	• Exempt vs. Nonexempt Income Under Section 892 200243003	892.02-00
Section 894	Income Affected by Treaty	894.00-00
	200209026	
Section 897	Disposition of Investment in United States Real Property	897.00-00
	• U.S. Real Property Interest 200201023 200201023	897.02-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	200225032	
Section 904	Limitation on Credit	904.00-00
	• 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 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election 200202072 200226010	911.11-00
	• <i>Reelection</i> 200230012 200230012 200248025	911.11-03
Section 921	Exempt Foreign Trade Income Excluded from Gross Income	921.00-00
	200241014 200241014 200241014	
Section 925	Transfer Pricing Rules	925.00-00
	200215003	
	• Computation of Transfer Pricing 200237024	925.01-00
	• <i>Election of Grouping</i> 200227014	925.01-01
Section 927	Other Definitions and Special Rules	927.00-00
	• Definition of Export Property 200231014 200231014	927.01-00
	• Election and Termination of Election 200221040	927.04-00

Section 933	Income From Sources Within Puerto Rico 200215019	933.00-00
Section 953	Insurance Income	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021 200242023 200246022 200246022 200246022	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 955	Withdrawal Previously Excluded Subpart F Income From Qualified Investment	955.00-00
	• Shipping Income	955.02-00
	• <i>Related Group Elections</i> 200235010 200235010	955.02-01
Section 956	Investment of Earnings in U.S. Property 200216022	956.00-00
	• U.S. Property Defined 200229030 200229030 200229030 200229030 200229030	956.03-00
	• Pledges and Guarantees 200216022	956.05-00
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 962	Election by Individuals to be Subject to Tax at Corporate Rates 200247033 200247034	962.00-00
Section 985	Functional Currency 200221017	985.00-00
Section 988	Treatment of Certain Foreign Currency Transactions 200206006 200237003	988.00-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200202033 200207018 200209007 200209008 200210018 200210056 200210061 200213011 200213014 200215032 200217024 200217036 200217037 200221032 200223019 200224001 200226042 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008 200244008	1001.00-00
	• Amount Realized 200244009	1001.02-00
	• <i>Property Differing Materially</i> 200210029 200227020	1001.02-07
Section 1012	Basis of Property--Costs	1012.00-00

	• Liabilities Assumed as Purchase Price	1012.06-00
	200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200229010 200243022 200243024	
	• Property Received From Services	1012.10-00
	200244008	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	200240018 200240018 200240018 200240018	
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death	1014.06-00
	200210051	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030	
	• Transfer in Trust After December 31, 1920	1015.03-00
	200213014	
Section 1016	Adjustment v. No Adjustment to Basis	1016.00-00
	• Improvements, Additions, Other Capital Charges	1016.07-00
	200229014 200229014 200229014 200229014 200229014	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200251008 200251008 200251008 200251014 200251014 200251014	
	• Like Kind Property	1031.02-00
	200224004	
	• Like Kind Real Estate	1031.03-00
	200219006	
	• Deferred Exchanges	1031.05-00
	200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016	
	• Basis	1031.08-00
	200244010	
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	200232028	
Section 1033	Involuntary Conversion	1033.00-00
	200236003 200236003 200246015 200246015 200246015	
	• Definition of Involuntary Conversion Events	1033.02-00
	200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	
	• Property Similar or Related in Service or Use	1033.03-00
	200239009 200239009 200239009 200239012 200239012 200239012	
Section 1035	Exchanges of Insurance Policies	1035.00-00
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i>	1035.03-01
	200243047	
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	200221042 200233022	
	• Transfers Incident to Divorce	1041.01-00
	200221021	

Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027	1042.00-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends • In General • <i>Reduction in Basis Rule</i> 200218004	1059.00-00 1059.01-00 1059.01-01
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024	1060.00-00
Section 1082	Basis for Determining Gain or Loss 200240006 200240006 200240006 200240006	1082.00-00
Section 1092	Straddles • Mixed Straddles • <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.00-00 1092.05-00 1092.05-02
Section 1221	Capital Asset v. Not a Capital Asset 200211042 200215037 200218034 200243002 • Depreciable Property Used In Trade or Business 200243002 • Securities • <i>Business Hedges</i> 200221008	1221.00-00 1221.06-00 1221.12-00 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 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 • Decedent and Estate 200213014	1223.00-00 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 Transaction) 200219017 200219019 200219020 200219021 200219026 200249002 • Sale of Patent v. Sale of Services 200249002 • Substantial Rights v. No Substantial Rights 200249002	1235.00-00 1235.03-00 1235.04-00
Section 1241	Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange) 200218034	1241.00-00

Section 1259	Constructive Sales of Appreciated Financial Positions 200217039 200236045 200236045	1259.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200212014 200245034	1295.02-02
Section 1301	Averaging of Farm Income 200213026	1301.00-00
Section 1311	Correction of Error 200232001 200242037	1311.00-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 200251001 200251001 200251001	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200235030 200235030	1341.00-00
Section 1361	Definitions	1361.00-00
	200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030	
	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023	1361.01-00
	• <i>Non-Resident Alien as Shareholder</i> 200226031	1361.01-03
	• <i>More than One Class of Stock</i> 200221035 200226032	1361.01-04
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	1361.03-02
	• <i>Electing Small Business Trusts</i> 200227021	1361.03-03
	• <i>Qualified Subchapter S Subsidiary</i> 200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 200252075 200252085 200252085	1361.05-00
Section 1362	Election by Small Business Corporation 200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200250002 200252056 200252056	1362.00-00
	• Eligible v. Ineligible 200217048 200222009	1362.01-00

• *Election After Termination*

200218017 200239007 200239007 200239007 200245021

1362.01-02

• Late Elections

1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
200201034 200202029 200202030 200202031 200202037 200202038 200202039
200202040 200202041 200202042 200202051 200202054 200202061 200202062
200202064 200203022 200203041 200203054 200203055 200203063 200203067
200204009 200204010 200204012 200205006 200205010 200205011 200205012
200205020 200205022 200205026 200205029 200205032 200205038 200205039
200205041 200206004 200206007 200206013 200206017 200206032 200206033
200206035 200206039 200206042 200206043 200206046 200206052 200207008
200207022 200207023 200208005 200208008 200208009 200208020 200208021
200209012 200209013 200209023 200209031 200209050 200210027 200210030
200210031 200210034 200210037 200210040 200210052 200210060 200211002
200211009 200211010 200211011 200211012 200211013 200211014 200211023
200212015 200212016 200212017 200212023 200214027 200215012 200215013
200215014 200215021 200215033 200215038 200215040 200215041 200215046
200217004 200217015 200217016 200217018 200217027 200217028 200217029
200217030 200217032 200217033 200217038 200217040 200217041 200217046
200217049 200217050 200218006 200218025 200218026 200218030 200220003
200220004 200220007 200221012 200221013 200221023 200221025 200221026
200221028 200221029 200221030 200221031 200221033 200221034 200222009
200222013 200222015 200222020 200222021 200222023 200222025 200223006
200223010 200223046 200224012 200224027 200224028 200226011 200226016
200226017 200226019 200226022 200226023 200226028 200226029 200226030
200226034 200226038 200226040 200227037 200229023 200229023 200229023
200229023 200229023 200229026 200229026 200229026 200229026 200229026
200229045 200229045 200229045 200229045 200229045 200229047 200229047
200229047 200229047 200229047 200230008 200230008 200230010 200230010
200230011 200230011 200230028 200230028 200231004 200231004 200231005
200231005 200231009 200231009 200231012 200231012 200232011 200232032
200233012 200233017 200234014 200234014 200234014 200234014 200234015
200234015 200234015 200234015 200234016 200234016 200234016 200234016
200234018 200234018 200234018 200234018 200234029 200234029 200234029
200234029 200234041 200234041 200234041 200234041 200234042 200234042
200234042 200234042 200234045 200234045 200234045 200234045 200234058
200234058 200234058 200234058 200234059 200234059 200234059 200234059
200236009 200236009 200236010 200236010 200236011 200236011 200236015
200236015 200237013 200238024 200238024 200238024 200238027 200238027
200238027 200238036 200238036 200238036 200239003 200239003 200239003
200239004 200239004 200239004 200239011 200239011 200239011 200239013
200239013 200239013 200239014 200239014 200239014 200239014 200239015
200239015 200239016 200239016 200239016 200239017 200239017 200239017
200239018 200239018 200239018 200239020 200239020 200239020 200239021
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200239025 200239031 200239031 200239031 200240007 200240007 200240007
200240007 200240008 200240008 200240008 200240008 200240011 200240011
200240011 200240011 200240013 200240013 200240013 200240013 200240025
200240025 200240025 200240025 200240031 200240031 200240031 200240031
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200242018 200242019 200242026 200244012 200244015 200244018 200245003
200245004 200245005 200245011 200245013 200245014 200245015 200245021
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200246007 200246007 200246007 200246008 200246008 200246008 200246011
200246011 200246011 200246020 200246020 200246020 200247011 200247031
200248013 200248024 200248027 200249003 200249004 200250010 200251011

200251011 200251011 200252030 **200252030 200252031 200252031 200252034**
200252034 200252057 200252057 200252062 200252062 200252068 200252068
 200252075 **200252075 200252089 200252089 200252090 200252090**

• Termination of Election 1362.02-00
 200215039 200226009

• *Ceases to be Small Business Corporation* 1362.02-02
 200240038 200240038 200240038 200240038 200250006 200250007 200250008

• *Passive Investment Income* 1362.02-03
 200203017 200205019 200206023 200206030 200206031 200208007 200210041
 200210042 200210045 200210046 200211001 200215045 200217008 200217012
 200217023 200217034 200217045 200218033 200220024 200221027 200224021
 200226024 200226025 200227004 200229003 200229003 200229003 200229003
 200229003 200229027 200229027 200229027 200229027 200229027 200229036
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 200239008 200239008 200239033 200239033 200239033 200240003 200240003
 200240003 200240003 200240005 200240005 200240005 200240005 200240017
 200240017 200240017 200240017 200240026 200240026 200240026 200240026
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 200240033 200240034 200240034 200240034 200240034 200240039 200240039
 200240039 200240039 200240043 200240043 200240043 200240043 200241002
 200241002 200241002 200241006 200241006 200241006 200241007 200241007
 200241007 200241023 200241023 200241023 200245007 200247024 200247026
 200247027 200247028 200247029 200252036 **200252036 200252037 200252037**

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

• Inadvertent Terminations 1362.04-00
 200201027 200201027 200203057 200204027 200205004 200205024 200206011
 200207017 200209019 200212010 200212011 200215043 200216008 200217010
 200217011 200218007 200221014 200222016 200223003 200226006 200226027
 200227004 200227026 200227027 200227031 200227033 200227034 200227035
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 200235016 200236013 200236013 200237009 200237011 200237012 200237014
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 200240044 200242013 200242024 200245008 200245019 200245020 200246009
 200246009 200246009 200246017 200246017 200246017 200246026 200246026
 200246026 200247005 200247027 200248017 200248018 200248019 200250009
 200250016 200251005 200251005 200251005 200252033 **200252033 200252038**
200252038 200252039 200252039 200252040 200252040 200252041 200252041
200252042 200252042 200252043 200252043 200252044 200252044 200252045
200252045 200252046 200252046 200252047 200252047 200252048 200252048
 200252049 **200252049 200252050 200252050 200252051 200252051 200252052**
200252052 200252053 200252053 200252054 200252054 200252078 200252078

Section 1366 Pass-Thru of Items to Shareholders 1366.00-00
 200207015 200223052 200230030 200230030

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

Section 1374 Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- 1374.00-00
tus After 12/31/86)
 200205028 200240002 200240002 200240002 200240002 200247002

Section 1375 Tax Imposed On Certain Passive Investment Income 1375.00-00
 200210041 200210042 200210045 200210046 200218033

Section 1377	Definitions and Special Rules	1377.00-00
	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
Section 1381	Organizations to Which Part Applies	1381.00-00
	200209024 200210033 200224017 200239029 200239029 200239029	
Section 1388	Definitions; Special Rules	1388.00-00
	200206044 200226037 200244013 200252027 200252027	
Section 1396	Empowerment Zone Employment Credit	1396.00-00
	200214016	
Section 1398	Rules Relating to Individual's Title 11 Cases	1398.00-00
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
Section 1401	Rate and Applicability of Self-Employment Tax	1401.00-00
	200222008	
Section 1402	Definitions	1402.00-00
	200212027	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	200219011 200244017	
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 200243003	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required)	1442.00-00
	200243003 200244017	
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	200244017	
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	1446.00-00
	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.08-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200247002	
	• Intercompany Transactions 200209025	1502.13-00
	• <i>Stock of Members</i> 200232028	1502.13-01
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023	1502.21-00

	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014	1502.33-00
	• Life and Non-Life 200252070 200252070	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026	1502.75-00
	• <i>When Group Remains in Existence</i> 200232016	1502.75-10
	• Taxable Year of Members of Group 200227001	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• <i>Alternative Agents of the Group</i> 200235011 200235011	1502.77-01
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 200221018	1503.04-00
	• <i>Dual Resident Corporation</i> 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200250011	1503.04-04
Section 1504	Definitions	1504.00-00
	200201014 200201014 200238029 200238029 200238029 200251009 200251009 200251009	
	• Affiliated Group v. Not an Affiliated Group 200252060 200252060	1504.01-00
	• 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 200252032 200252032	2001.02-00
Section 2013	Credit for tax on Prior transfers	2013.00-00
	200218003	
Section 2031	Definition	2031.00-00
	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001	
Section 2032	Alternate Valuation	2032.00-00
	200203031 200236041 200236041 200247007	

	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044	
	• Life Estate 200213014	2033.09-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037	
	• 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)	2037.00-00
	200213014	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037	
Section 2039	Annuities (Included v. Not Included in Gross Estate)	2039.00-00
	• Amount to Be Included 200210009	2039.02-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002	
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	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
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033	
	• 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) 200241044 200241044 200241044	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) 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032	2055.00-00
	• To Trustee or Fraternal Society for Charitable Purposes	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
	• Modification of Will	2055.09-00
	• <i>Contest</i> 200252077 200252077	2055.09-02
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015	2055.12-00
	• <i>Unitrust Lead Interest</i> 200218029	2055.12-06
	• <i>Guaranteed Annuity Lead Interest</i> 200230022 200230022	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030	2056.00-00
	• Terminable Interests	2056.01-00
	• <i>Life Estate</i> 200222024 200224016	2056.01-01
	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012	2056.07-00
	• <i>Effective Election</i> 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007	2056.07-01
	• Special Rule for Charitable Remainder Trusts 200204022 200232015	2056.08-00
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00

	• Effective Election 200211021	2056A.04-00	
Section 2057	Bequests, Etc. to Certain Minor Children (Repealed 1981) 200246024 200246024 200246024 200252084 200252084	2057.00-00	R
Section 2104	Property Within U.S. 200243031	2104.00-00	
Section 2205	Reimbursement Out of Estate	2205.00-00	
	• Apportionment of Tax According to State Law 200206024	2205.01-00	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 200223047	2207A.00-00	
	• Recovery With Respect to Gift Tax 200224016 200230017 200230017	2207A.02-00	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013	2501.00-00	
	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013	2501.01-00	
Section 2511	Transfers in General (Gift v. Not a Gift) 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013	2511.00-00	
	• Consideration 200209007 200209008	2511.02-00	
	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	2511.11-00	
Section 2512	Valuation of Gifts 200212006 200223013 200223014 200233022 200245053	2512.00-00	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200205027 200213013	2513.00-00	
	• Joint and Several Liability 200205027	2513.03-00	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200247013	2514.00-00	
	• Power Created on or Before October 21, 1942 200205033	2514.01-00	
	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200221021 200221042	2516.00-00	
Section 2518	Disclaimers 200204022 200208028 200208029 200208030 200208033 200225015 200232015	2518.00-00	
	• Disclaimer of Less than an Entire Interest 200230022 200230022	2518.02-00	

Section 2519	Disposition of Certain Life Estates	2519.00-00
	200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	200205008 200207026 200215032	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	200210051 200223013 200223014	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200202033 200203029 200203030 200206045 200209022 200209033 200209034 200209037 200209038 200210029 200210054 200210056 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200215001 200218023 200218035 200219028 200219029 200221032 200223019 200224001 200225029 200226042 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241038 200241038 200241038 200241041 200241041 200241041 200242022 200242031 200242032 200242033 200242034 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200247037 200252064 200252064	
	• Exceptions	2601.03-00
	200203029 200241041 200241041 200241041	
	• <i>Irrevocable Trusts</i>	2601.03-01
	200201017 200201017 200201020 200201020 200203029 200207018 200211034 200217035 200222012 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083	
	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200217036 200217037 200227020	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	200215001	
Section 2631	GST Exemption	2631.00-00
	200227022	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	200218001 200224018 200242002	

	• Time and Manner of Allocation	2632.01-00
	200212024 200212025 200218010 200218011 200218012 200218015 200223016 200227017 200235013 200235013 200240019 200240019 200240019 200240019 200245018 200247038 200247039 200248012	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	200201002 200201002 200201003 200201003	
Section 2642	Inclusion Ratio	2642.00-00
	200213014 200229032 200229032 200229032 200229032 200229032 200229033 200229033 200229033 200229033 200229033 200233021 200236016 200236016 200236019 200236019 200236020 200236020 200237021 200238003 200238003 200238003 200238018 200238018 200238018 200238028 200238028 200238028 200238035 200238035 200238035 200240029 200240029 200240029 200240029 200240030 200240030 200240030 200240030 200241043 200241043 200241043 200242016 200242017 200242020 200242029 200242030 200243037 200243038 200243039 200247008 200247009 200247042 200252065 200252065 200252076 200252076 200252086 200252086	
	• Inclusion Ratio Defined	2642.01-00
	200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010	
Section 2652	Other Definitions	2652.00-00
	200215001 200236021 200236021 200243030	
	• Transferor Defined	2652.01-00
	• <i>Gift Splitting by Married Couples</i>	2652.01-01
	200218001	
	• <i>Special Election for QTIP</i>	2652.01-02
	200205040 200208018 200214011 200215026 200226026 200226041 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 200241032 200241032 200241032 200242002	
	• Interest Defined	2652.03-00
	200232027	
Section 2654	Special Rules	2654.00-00
	200242002	
	• Separate Shares	2654.03-00
	200226026	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 200250033	
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i>	2702.02-02
	200211036 200220014 200220015 200241039 200241039 200241039	
Section 3121	Definitions	3121.00-00
	200222029 200235029 200235029	
	• Wages	3121.01-00
	• <i>Back Pay</i>	3121.01-01
	200214001 200244004	
	• <i>Payment Under Employers' Plans for Retirement, Disability, Death, etc.</i>	3121.01-12
	200247040	
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i>	3121.01-15
	200210014 200234009 200234009 200234009 200234009	

	• <i>Standby Employee Wages</i> 200206053	3121.01-17
	• <i>Employment</i> 200211005	3121.02-00
	• <i>Voluntary Coverage of State, etc., Employees</i> 200206053	3121.02-06
	• <i>Mandatory Coverage of State, etc., Employees</i> 200206053	3121.02-07
	• <i>Student Employee of School, etc.</i> 200212029 200215048	3121.02-10
	• <i>Employees</i> 200215053 200222005	3121.04-00
	• <i>Common Law Tests</i> 200206053 200234007 200234007 200234007 200234007	3121.04-01
	• <i>Insurance Salesmen</i> 200203005	3121.04-18
	• <i>Not Employees Under Section 530 of 1978 Revenue Act</i>	3121.10-00
	• <i>In General</i> 200211037	3121.10-01
	• <i>Application of Hospital Insurance Tax to Federal, State, and Local Govern- ment</i> 200206053 200247014	3121.15-00
	• <i>Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements</i>	3121.16-00
	• <i>Employer Contributions</i> 200229017 200229017 200229017 200229017 200229017	3121.16-01
Section 3231	Definitions	3231.00-00
	• <i>Employers v. Not Employers</i> 200202050 200203023 200203024 200203025 200203028 200205030 200206020 200210016 200211038 200211039 200214006 200214008 200214009 200214010 200217019	3231.01-00
Section 3306	Definitions	3306.00-00
	• <i>Employment</i>	3306.03-00
	• <i>Services for U.S. or an Instrumentality Excepted</i> 200238001 200238001 200238001	3306.03-01
	• <i>Employees</i> 200222005 200234007 200234007 200234007 200234007	3306.05-00
Section 3401	Definitions	3401.00-00
	• <i>Employer-Employee Relationship</i> 200222005	3401.04-00
	• <i>Employer v. Not an Employer</i> 200214001 200233004	3401.04-01
	• <i>Employee v. Not an Employee</i> 200234007 200234007 200234007 200234007	3401.04-02
	• <i>Number of Withholding Exemptions Claimed</i> 200206053	3401.05-00
Section 3402	Income Tax Collected at Source	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 200240051 200240051 200240051 200240051	3405.00-00
Section 3406	Backup Withholding 200206053	3406.00-00
	• Reportable Payment 200226018	3406.02-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200202021 200202068 200215004 200221019 200227005 200237002	4051.00-00
Section 4093	Exemptions: Special Rule(Amended, Pub. L. 103-66)(Before 1994)	4093.00-00
	• Producer 200244007	4093.02-00
Section 4161	Sporting Goods Taxes 200221015	4161.00-00
	• Sport Fishing Equipment 200244005	4161.01-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 200227008 200242021	4251.00-00
Section 4253	Exemptions	4253.00-00
	• Common Carriers and Communication Companies 200227008	4253.06-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200203019	4261.00-00
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200216010 200216029 200224025 200236023 200236023 200239030 200239030 200239030 200243029 200252071 200252071	4371.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200204042 200204053 200205048 200205049 200206057 200216033 200224035 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056	4940.00-00
	• Alternative Excise Tax on Non-Exempt Private Foundations 200204044 200204046 200204047	4940.01-00
	• Computation of Net Investment Income	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 200204039 200221050	4940.02-01
Section 4941	Excise Taxes on Acts of Self-Dealing 200204039 200207028 200207029 200218036 200218041 200218042 200219036 200219039 200225042 200227043 200232033 200247051 200251010 200251010 200251010	4941.00-00
	• Special Rules as to Liability 200218036 200218041 200218042 200219036 200219039 200221050 200232033	4941.03-00

	• Definition of Self-Dealing	4941.04-00
	200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200208039 200213028 200216032 200216033 200217056 200218041 200218042 200219036 200219038 200219039 200221050 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200232033 200232036 200233027 200233028 200233029 200233030 200233031 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200238053 200238053 200238053 200241044 200241044 200241044 200241047 200241047 200241047 200241048 200241048 200241048 200241049 200241049 200241049 200241056 200241056 200241056 200244011 200252092 200252092	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	200209061 200216032 200224035 200241049 200241049 200241049 200241052 200241052 200241052	
	• Definitions of Principal Terms	4942.03-00
	• <i>Distributable Amount</i>	4942.03-02
	200204039 200204044 200204046 200204047 200246031 200246031 200246031	
	• <i>Minimum Investment Return</i>	4942.03-03
	200205049 200207031	
	• <i>Qualifying Distribution</i>	4942.03-05
	200204039 200204042 200204053 200205049 200207031 200209055 200212034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200246036 200246036 200246036 200251019 200251019 200251019	
	• <i>Set-Asides</i>	4942.03-07
	200204037 200207030 200212034 200224031 200224032 200225036 200230040 200230040 200235036 200235036 200245059 200247054	
	• Other Definitions	4942.04-00
	200232036	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058	
	• Definition of Excess Business Holdings	4943.03-00
	200204039	
	• Other Definitions and Rules	4943.04-00
	200241047 200241047 200241047	
	• <i>Business Enterprise</i>	4943.04-03
	200202077 200222034	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200218038 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058	
	• Exception for Program-Related Investments	4944.03-00
	200218038 200222034 200246036 200246036 200246036	

Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200250038 200250044 200252098 200252098	
	• Definition of Taxable Expenditure	4945.04-00
	200204039 200218036 200218041 200218042 200219036 200219039 200222037 200222038 200225045 200227044 200232036 200251019 200251019 200251019	
	• <i>Grants to Individuals</i>	4945.04-04
	200221052 200249015	
	• <i>Grants to Organizations</i>	4945.04-05
	200222034	
	• <i>Expenditure Responsibility</i>	4945.04-06
	200204044 200204046 200204047 200205048 200205049 200206057 200209055 200216032 200216033 200222034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056	
Section 4946	Definitions and Special Rules	4946.00-00
	• Disqualified Person	4946.01-00
	200204039 200213028 200241047 200241047 200241047	
	• Foundation Manager	4946.02-00
	200204044 200204046 200204047 200213028	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	200223008	
	• All Unexpired Interests Devoted to Section 170(c)(2)(B) Purposes	4947.01-00
	200235035 200235035	
	• Split-Interest Trusts	4947.02-00
	• <i>Exclusions Involving Status of Income Interests</i>	4947.02-01
	200224035	
Section 4948	Special Tax Rules for Certain Foreign Organizations	4948.00-00
	200226012	
Section 4958	Excess Benefit Transaction	4958.00-00
	200244028 200247055	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	200204052 200219041 200246033 200246033 200246033	
	• Additional Tax	4971.02-00
	200236050 200236050 200246034 200246034 200246034	
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	200230044 200230044	
	• Tax on Nondeductible Contributions to Qualified Employer Plans	4972.04-00
	200211050	
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans	4974.00-00
	200204038 200222033	
Section 4975	Tax on Prohibited Transactions	4975.00-00
	200223066 200234070 200234070 200234070 200234070 200237026	

	• Prohibited Transaction	4975.03-00
	• <i>IRA's</i> 200215061	4975.03-03
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200210065 200213033 200243055	4975.04-02
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 200211053 200219002	4976.00-00
	• Disqualified Benefits 200203073 200203074 200203075 200204045 200206056 200208003 200210025 200219002 200223068 200245062 200245063	4976.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 200208037 200212035 200214031 200221049 200222035 200226001 200227040 200227041 200250040 200252094 200252094	4980.00-00
	• Amount of Reversion 200221049 200227040 200227041	4980.01-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200202065 200205042 200207020 200216031	4982.00-00
Section 4999	Golden Parachute Payments 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 200235002 200235002 200242036	6011.00-00
	• Form of Return 200203003	6011.06-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 200217055 200219018 200236043 200236043	6012.00-00
	• Individuals 200230033 200230033	6012.01-00
	• Receivers 200219018	6012.04-00
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	• Marital Status 200202001	6013.03-00
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 200204003 200213006	6015.00-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 200204044 200204046 200204047	6033.00-00
	• Exempt v. Non Exempt From Filing 200214026	6033.01-00
	• Required Information	6033.02-00

	• <i>Private Foundation</i>	6033.02-01
	200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200241056 200241056 200241056	
Section 6038A	Information with Respect to Certain Foreign Corporations	6038A.00-00
	• Definitions	6038A.02-00
	• <i>Related Party</i>	6038A.02-01
	200238044 200238044 200238044 200247045	
Section 6038B	Notice of Certain Transfers to Foreign Persons	6038B.00-00
	200221046	
Section 6041	Information at Source	6041.00-00
	200206053 200222001 200224008	
	• Fixed or Determinable Gains, Profits, or Income	6041.03-00
	200226018	
Section 6045	Returns of Brokers	6045.00-00
	• Payments to Attorneys	6045.07-00
	200206053	
Section 6049	Returns Regarding Payments of Interest	6049.00-00
	• Reportable Interest	6049.01-00
	200226018	
Section 6050I	Returns Relating to Cash Received in Trade or Business	6050I.00-00
	200211046 200212002 200239034 200239034 200239034	
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities	6050P.00-00
	200212004	
Section 6051	Receipts for Employees	6051.00-00
	200224008	
Section 6061	Signing of Returns and Other Documents	6061.00-00
	200236043 200236043 200247046	
Section 6062	Signing of Corporation Returns	6062.00-00
	200247046	
Section 6065	Verification of Returns	6065.00-00
	• Written Declaration	6065.03-00
	200209006	
Section 6081	Extension of Time for Filing Returns	6081.00-00
	200202071 200236042 200236042	
Section 6091	Place for Filing Returns or Other Documents	6091.00-00
	200236002 200236002	
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00
	200242037	
	• Disclosure to Persons Having Material Interest	6103.05-00
	200215051 200242039	
	• Disclosure for Tax Administration Purpose	6103.11-00
	200240024 200240024 200240024 200240024	
Section 6109	Identifying Numbers	6109.00-00
	200231013 200231013 200233003 200235027 200235027	

Section 6111	Registration of Tax Shelters 200229006 200229006 200229006 200229006 200229006	6111.00-00
Section 6201	Assessment Authority 200242036	6201.00-00
Section 6203	Method of Assessment 200239028 200239028 200239028	6203.00-00
Section 6211	Definition of a Deficiency 200202069 200235031 200235031	6211.00-00
Section 6212	Notice of Deficiency 200202069	6212.00-00
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 200230033 200230033	6212.02-04
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Petition to Tax Court 200236007 200236007	6213.01-00
	• Exceptions to Restrictions	6213.07-00
	• <i>Mathematical or Clerical Errors</i> 200225004 200245001 200250019	6213.07-01
Section 6223	Notice to Partners of Proceedings	6223.00-00
	• Mailing Notice 200230036 200230036	6223.03-00
Section 6229	Period of Limitations for Making Assessments	6229.00-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 200203007	6229.07-00
Section 6231	Definitions and Special Rules	6231.00-00
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i> 200230013 200230013	6231.01-01
	• Partner 200217031	6231.02-00
	• Partnership Item 200217031	6231.03-00
	• Affected Item 200217031	6231.05-00
	• Tax Matters Partner 200245002	6231.07-00
	• Pass-Thru Partner 200250012	6231.09-00
Section 6302	Mode or Time of Collection 200251002 200251002 200251002	6302.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 200235023 200235023	6321.00-00
Section 6325	Release of Lien or Discharge of Property 200248008	6325.00-00

Section 6331	Levy and Distraint 200233001 200235023 200235023	6331.00-00
Section 6402	Authority to Make Credits or Refunds 200202056 200204014 200213012 200224020 200236025 200236025 200242037 200251013 200251013 200251013	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 200202056 200204014 200225002	6402.01-00
	• <i>Credits Against Estimated Tax</i> 200202056	6402.01-02
	• <i>Cases of Bankruptcy</i> 200251007 200251007 200251007	6402.01-03
	• Refund Subject to Off-Set 200230035 200230035	6402.02-00
	• Access to Refund 200210012	6402.03-00
	• Requirement That a Claim Be Filed 200209004 200211006	6402.04-00
	• <i>Grounds</i> 200209004	6402.04-02
	• <i>Form</i> 200209004	6402.04-03
Section 6404	Abatements 200201010 200201010 200213009	6404.00-00
	• Interest Assessments	6404.04-00
	• <i>Erroneous Refund Check</i> 200223001	6404.04-02
Section 6405	Reports of Refunds and Credits 200224020	6405.00-00
	• By Treasury to Joint Committee 200227011	6405.01-00
Section 6411	Tentative Carryback and Refund Adjustments 200243019	6411.00-00
Section 6416	Certain Taxes on Sales and Services 200215004 200234040 200234040 200234040 200234040	6416.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200204001 200216007 200218009 200221004 200221006 200221010 200243019	6501.00-00
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 200251013 200251013 200251013	6501.04-00
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200205027	6501.05-00
	• <i>Burden of Proof (Taxpayer v. Commissioner)</i> 200205027	6501.05-01
	• <i>Intent v. No Intent to Defraud</i> 200205027	6501.05-07
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200223021	6501.07-00

	• <i>Withholding Agents on U.S. Source Income</i> 200223021	6501.07-12
	• <i>Waiver of Limitation (Waived v. Not Waived)</i> 200221006	6501.08-00
	• <i>Execution by Corporate Officer</i> 200204001	6501.08-09
	• <i>Execution of Waiver by Corporation Dissolved or Being Liquidated</i> 200204001	6501.08-10
	• <i>Coverage and Duration</i> 200236003 200236003	6501.08-13
	• <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
Section 6502	Collection After Assessment (Timely v. Not Timely) 200238042 200238042 200238042	6502.00-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 200240042 200240042 200240042 200240042	6503.00-00
	• <i>Extensions for Payment of Tax Attributable to Recoveries of Foreign Expropriation Losses</i> 200203007	6503.06-00
	• <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) 200210015 200215003 200218005 200221004 200232013 200237001	6511.00-00
	• <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> 200209028	6511.05-00
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
	• <i>Suits By U.S. for Recovery of Erroneous Refunds</i>	6532.03-00
	• <i>Fraud or Misrepresentation of a Material Fact</i> 200251002 200251002 200251002	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 200204014	6601.01-00
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 200240047 200240047 200240047 200240047	6601.02-01
	• Interest After Credit Election (May Dept. Stores) 200224022	6601.08-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200202056 200216017 200225001 200251013 200251013 200251013	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 200204014 200232013	6621.00-00
	• Overpayment and Underpayment Rates 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) 200236042 200236042 200239028 200239028 200239028	6651.00-00
Section 6654	Failure By Individual to Pay Estimated Income Tax	6654.00-00
	• Failure to Pay Estimated Tax	6654.01-00
	• <i>Order of Crediting Payments</i> 200247018	6654.01-03
Section 6662	Accuracy-related penalty 200217021 200224011 200242006	6662.00-00
	• Negligence 200211040 200214001	6662.01-00
	• Substantial Understatement of Income Tax 200211040	6662.02-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200235028 200235028	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 6700	Promoting Abusive Tax Shelters 200211040	6700.00-00
Section 6702	Frivolous Income Tax Return 200242036	6702.00-00

Section 6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc. 200235025 200235025	6871.00-00
Section 7101	Form of Bonds 200224020	7101.00-00
Section 7121	Closing Agreements 200210007	7121.00-00
Section 7122	Compromises 200248008	7122.00-00
Section 7402	Jurisdiction of District Courts 200206009	7402.00-00
Section 7405	Action for Recovery of Erroneous Refunds 200251002 200251002 200251002	7405.00-00
Section 7422	Civil Actions for Refund 200202069	7422.00-00
Section 7429	Review of Jeopardy Assessment Procedures 200242040	7429.00-00
Section 7436	Proceedings for Determination of Employment Status 200240042 200240042 200240042 200240042	7436.00-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 200211044	7512.00-00
Section 7521	Procedure For Taxpayer Interviews 200206055	7521.00-00
Section 7602	Examination of Books and Witnesses 200206055 200226043 200230034 200230034	7602.00-00
	• Discovery	7602.04-00
	• <i>By Government</i> 200206055	7602.04-01
Section 7605	Time and Place of Examination 200206054	7605.00-00
Section 7701	Definitions 200201024 200201024 200204031 200205014 200206051 200215006 200215028 200215030 200221022 200227031 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025 200243023 200243031 200243041 200243044 200243045 200243046 200245050 200250012 200251009 200251009 200251009	7701.00-00
	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016	7701.02-00
	• <i>Joint Ventures</i> 200240048 200240048 200240048 200240048	7701.02-02
	• Indian Tribal Government 200222007	7701.20-00
Section 7702	Life Insurance Contract Defined 200219022 200230037 200230037 200244001 200249013	7702.00-00
Section 7702A	Modified Endowment Contracts 200230037 200230037	7702A.00-00

Section 7805	Rules and Regulations	7805.00-00
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200210028	7805.01-01
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	200207013 200229008 200229008 200229008 200229008 200229008	
	• Tax Exempt Bonds 200247012	7871.03-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200201014 200201014 200202024 200202043 200202044 200202052 200202053
200202054 200202055 200203027 200203031 200203035 200203036 200203037
200203066 200204004 200204020 200204028 200204029 200204031 200205014
200205022 200205025 200205036 200205040 200206016 200206025 200206026
200206027 200206051 200207024 200208006 200208010 200208011 200208012
200208013 200208014 200208016 200208032 200208034 200208035 200208036
200208038 200209002 200209009 200209046 200209052 200209053 200209054
200209056 200209060 200210003 200210004 200210020 200210022 200210044
200210067 200211024 200211026 200211028 200211048 200212022 200212024
200212025 200213030 200213031 200213034 200214023 200214033 200215011
200215015 200215025 200215026 200215028 200215029 200215030 200215062
200216012 200217030 200217053 200217058 200218001 200218010 200218011
200218012 200218015 200218025 200218031 200218040 200219003 200219007
200219024 200219032 200219040 200220016 200220029 200221053 200221054
200221055 200222009 200222028 200223004 200223016 200223050 200223063
200223064 200223069 200223071 200225017 200225018 200225019 200225020
200225021 200225022 200225023 200225024 200225025 200225026 200225027
200225047 200226008 200226009 200226041 200226046 200227017 200227029
200227031 200227042 200229002 200229002 200229002 200229002 200229002
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200229032 200229032 200229032 200229033 200229033 200229033 200229033
200229033 200229035 200229035 200229035 200229035 200229035 200229037
200229037 200229037 200229037 200229037 200229038 200229038 200229038
200229038 200229038 200229039 200229039 200229039 200229039 200229039
200229043 200229043 200229043 200229043 200229043 200230014 200230014
200230015 200230015 200230020 200230020 200230024 200230024 200231001
200231001 200231007 200231007 200231010 200231010 200232002 200232030
200232034 200233021 200234004 200234004 200234004 200234004 200234023
200234023 200234023 200234023 200234026 200234026 200234026 200234026
200234031 200234031 200234031 200234031 200234032 200234032 200234032
200234032 200234033 200234033 200234033 200234033 200234034 200234034
200234034 200234034 200234035 200234035 200234035 200234035 200234037
200234037 200234037 200234037 200234049 200234049 200234049 200234049
200234051 200234051 200234051 200234051 200234057 200234057 200234057
200234057 200234073 200234073 200234073 200234073 200235001 200235001
200235013 200235013 200235033 200235033 200236004 200236004 200236016
200236016 200236017 200236017 200236019 200236019 200236020 200236020
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200237021 200238003 200238003 200238003 200238018 200238018 200238018
200238020 200238020 200238020 200238028 200238028 200238028 200238035
200238035 200238035 200239026 200239026 200239026 200240019 200240019
200240019 200240019 200240022 200240022 200240022 200240022 200240048
200240048 200240048 200240048 200241003 200241003 200241003 200241021
200241021 200241021 200241022 200241022 200241022 200241032 200241032
200241032 200241040 200241040 200241040 200241043 200241043 200241043
200241058 200241058 200241058 200242002 200242015 200242016 200242017
200242020 200242029 200242030 200243025 200243041 200243042 200243044
200243045 200243046 200244025 200245016 200245017 200245018 200245022
200245023 200245024 200245025 200245026 200245027 200246018 200246018
200246018 200246019 200246019 200246019 200247007 200247008 200247009
200247038 200247039 200247042 200247048 200247049 200247058 200248003
200248004 200248006 200248009 200248010 200248012 200248015 200248023
200249005 200249007 200250005 200252065 **200252065 200252075 200252075**
200252079 **200252079 200252082 200252082 200252086 200252086**

• Section 42; Low-Income Housing Credit
200217013

9100.01-00

• Section 59(e)

9100.02-00

• <i>R and D Expenditures</i>	9100.02-03
200210055	
• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
200201030 200201030 200202046 200202049 200202058 200202067 200204033	
200205013 200205015 200205016 200205017 200205018 200205037 200206036	
200209021 200210057 200210058 200210059 200211020 200211029 200211031	
200218020 200220025 200223023 200223025 200223026 200223027 200223028	
200223029 200223030 200223031 200223032 200223033 200223034 200223035	
200223053 200223054 200223055 200223056 200223057 200223058 200223059	
200223060 200223061 200223062 200225028 200230031 200230031 200232014	
200237018 200245049 200247044 200249006 200252003 200252003 200252004	
200252004 200252005 200252005 200252006 200252006 200252007 200252007	
200252008 200252008 200252009 200252009 200252010 200252010 200252011	
200252011 200252012 200252012 200252013 200252013 200252015 200252015	
200252016 200252016 200252017 200252017 200252018 200252018 200252019	
200252019 200252020 200252020 200252021 200252021 200252022 200252022	
200252023 200252023 200252024 200252024 200252025 200252025 200252026	
200252026	
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
200202066 200203056 200204036 200211027 200213025 200216009 200220013	
200224019 200227019 200227038 200232023 200232024 200234027 200234027	
200234027 200234027 200234028 200234028 200234028 200234028 200235017	
200235017 200235019 200235019 200237025 200238033 200238033 200238033	
200238037 200238037 200238037 200241029 200241029 200241029 200241030	
200241030 200241030 200247017 200248001 200248022	
• Section 442; Accounting Periods	9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016	
200222014 200227010 200230025 200230025 200233009 200235012 200235012	
200236039 200236039 200238038 200238038 200238038 200240021 200240021	
200240021 200240021 200245035 200245046 200246028 200246028 200246028	
200250028	
• Section 472; LIFO Election	9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052	
200234052 200234052 200234052	
• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
200250003	
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
200229028 200229028 200229028 200229028 200229028	
• Section 927; FSC Election	9100.18-00
200210062 200221040 200245036 200247043	
• Section 1502; Election to File Consolidated Return	9100.20-00
200203059 200220018 200238026 200238026 200238026	
• Other	9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031	
200201031 200203068 200205043 200208018 200208023 200210062 200213022	
200213023 200213024 200214004 200214011 200216014 200216023 200216024	
200219027 200223009 200227032 200229022 200229022 200229022 200229022	
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200229040 200229040 200229040 200229040 200229044 200229044 200229044	
200229044 200229044 200230027 200230027 200232017 200232026 200232027	
200234036 200234036 200234036 200234036 200236035 200236035 200238029	
200238029 200238029 200240045 200240045 200240045 200240045 200240046	
200240046 200240046 200240046 200242023 200243043 200245036 200245037	
200252076 200252076	

	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081	9100.31-00
Section 9111	Miscellaneous Legal Proceedings	9111.00-00
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i> 200251003 200251003 200251003	9114.01-20
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Ireland</i> 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071	9114.03-19
	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025	9114.03-38
	• <i>United Kingdom</i> 200225016	9114.03-42
	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
	• <i>Slovak Republic</i> 200251003 200251003 200251003	9114.03-48
Section 9214	Leasing Shelter 200218022 200224011 200227018	9214.00-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	Miscellaneous Issues 200220001 200220002	9999.00-00
	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

200202063 200202070 200205045 200205046 200205047 200206001 200206002
200208025 200208026 200210001 200210032 200210063 200211007 200211045
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