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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

<b>Section 24</b>	<b>Child Tax Credit</b> 200407020 200407020	<b>24.00-00</b>
	• Amount of Credit - In General	24.03-00
	• <i>Amount of Credit for Taxpayers with Three or More Children</i> 200235031 200235031	24.03-02
<b>Section 25A</b>	<b>Hope and Lifetime Learning Credits</b> 200236001 200236001	<b>25A.00-00</b>
<b>Section 29</b>	<b>(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source</b> 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 200406017 200406018 200406019 200406020 200408004 200408006 200408007 200408008 200408010 200408018 200408028 200408029 200252029 200252029 200252074 200252074 200301023 200301024 200307076 200307076 200309024 200316003 200316022 200318060 200347024 200407001 200407001 <b>200409007 200409009 200409038</b>	<b>29.00-00</b>
	• Definitions 200334031	29.03-00
<b>Section 32</b>	<b>(Former Section 43 Redesignated Section 32) Earned Income Credit</b> 200245051	<b>32.00-00</b>
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b> 200224020	<b>34.00-00</b>
<b>Section 38</b>	<b>General Business Credit</b> 200214016	<b>38.00-00</b>
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b> 200227013 200246023 200246023 200246023 200248005 200327022 200250026 200313005	<b>41.00-00</b>
	• Alternative Incremental Credit 200204026 200207004 200210008 200210021 200210023 200217054 200223048 200223049 200241042 200241042 200241042 200327014 200327023 200327033 200327055 200343013 200344007 200408012 200408019 200313014 200313015 200314017 200324046 200333006 200339013 200339014 200403043 200404016 <b>200409005</b>	41.01-00
	• Qualified Research Expenses	41.51-00
	• <i>In-house Research Expenses</i> 200204008 200219001	41.51-01
	• Base Amount 200233011	41.52-00
	• <i>Fixed-Base Percentage</i> 200233011	41.52-01
	• Special Rules	41.55-00
	• <i>Controlled Groups of Corporations</i> 200234063 200234063 200234063 200234063 200330001	41.55-05
	• <i>Certain Acquisitions and Dispositions</i> 200234063 200234063 200234063 200234063 200330001	41.55-09

<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	200226033 200226035 200335030 200318026 200339022	
	• In General	42.01-00
	200204006	
	• Applicable Percentage	42.02-00
	• <i>After 1987</i>	42.02-02
	200318026	
	• Eligible Basis	42.04-00
	200203011 200203012 200203013 200203014 200216027 200227009 200305015	
	• <i>Restrictions on Existing Buildings</i>	42.04-03
	200309009	
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i>	42.04-07
	200219009 200219010 200224029 200235018 200235018	
	• New Building Treatment for Rehabilitation Expenses	42.05-00
	200335030	
	• <i>Date Property is Placed in Service</i>	42.05-03
	200335030	
	• Definitions and Special Rules Relating to Credit Period	42.06-00
	200333011	
	• Qualified Low-Income Housing Project	42.07-00
	• <i>Date for Meeting Requirements</i>	42.07-03
	200217013 200319003 200319003 200330023	
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00
	• <i>Buildings Financed with Tax-Exempt Bonds</i>	42.08-04
	200219030 200220011 200220020 200234005 200234005 200234005 200234005	
	200335030 200340005 200324025 200324042 200334011	
	• Definitions and Special Rules	42.09-00
	• <i>Federally-Subsidized Buildings</i>	42.09-01
	200335030	
	• Recapture of Credit	42.10-00
	200206037 200209011 200232018 200232019 200232020 200233013 200233014	
	200233015 200234010 200234010 200234010 200234010 200234011 200234011	
	200234011 200234011	
	• <i>No Recapture on Disposition Where Bond Posted</i>	42.10-05
	200348017 200348018	
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Credit Allocated Not to Exceed Amount Necessary to Assure Project Feasibility</i>	42.13-02
	200226033 200226035	
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i>	42.14-01
	200226033 200226035	
<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b>	<b>43.00-00</b>
	• Qualified Enhanced Oil Recovery Project	43.02-00
	200227002	
	• Qualified Enhanced Oil Recovery Costs	43.04-00

	• <i>Tertiary Injectant Expenses</i> 200246001 200246001 200246001	43.04-03	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>	
	• In General 200202048 200206034 200318066	45.01-00	
	• Limitations and Adjustments 200311021 200336023	45.02-00	
<b>Section 49</b>	<b>At-Risk Rules</b> 200213008 200225007	<b>49.00-00</b>	
<b>Section 49</b>	<b>Termination of Regular Percentage</b>	<b>49.00-00</b>	<b>R</b>
	• Transition Property	49.05-00	R
	• <i>Self-Constructed Property Rule</i> 200225008 200239002 200239002 200324003	49.05-06	R
<b>Section 51</b>	<b>(Was Formerly Section 44B) Targeted Jobs Credit</b> 200222002	<b>51.00-00</b>	
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• <i>Elections</i> 200210055	59.05-04	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>	
	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 200327063 200327066 200340004 200344022 200301020 200306010 200306010 200310007 200310007 200310007 200313002 200316040 200324051 200339001 200347014 200351024 200403046 <b>200409033</b>		
	• Loan or Mortgage v. Sale 200210019 200217052 200234056 200234056 200234056 200234056	61.03-00	
	• Taxes Paid by Another 200302045 200302045	61.04-00	
	• Bargain Purchase	61.05-00	
	• <i>Compensation</i> 200307084 200307084	61.05-03	
	• <i>Gift</i> 200307084 200307084	61.05-05	
	• General Exclusions From Gross Income 200336030	61.08-00	
	• Compensation for Services	61.09-00	
	• <i>Assigned</i> 200335034	61.09-06	
	• <i>Discharge of Indebtedness</i> 200235030 200235030 200402004	61.09-18	
	• Refunds and Reimbursements 200328033 200328033 200328033	61.13-00	
	• Property Transactions 200340015	61.14-00	

	• Interest 200203061	61.15-00
	• <i>Constructive Receipt</i> 200312016 200312016 200312016 200312016 200312016 200312016	61.15-06
	• 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
	• Interest in Estate or Trust 200334030	61.27-00
	• 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
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200321010 200327002	61.30-03
	• 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 200338009	61.43-01
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200211042	61.49-01
<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 200235006 200235006 200304002	62.02-02
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b>	<b>71.00-00</b>
	• Form of Payment 200329003	71.07-00

<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	200208017 200222032 200225038 200225039 200230037 200230037 200235043 200235043 200240051 200240051 200240051 200240051 200240051 200243047 200249013 200340025 200305018 200317045 200328027 200328027 200328027 200329040 200330043 200352001 200352016	
	• Exclusion Ratio 200313016	72.01-00
	• Investment in Contract 200323012	72.02-00
	• Employee Contributions	72.05-00
	• <i>Treatment of Employee Contributions Under Defined Contribution Plans as Separate Contracts</i> 200243054	72.05-01
	• Amounts Not Receivable as Annuities 200313016	72.07-00
	• Distribution Of Deductible Employee Contributions 200215032	72.15-00
	• Required Distributions Where Holder Dies 200311030	72.19-00
	• <i>Exceptions</i> 200313016	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 200250019	72.20-00
	• <i>Substantially Equal Payments</i> 200202074 200202075 200202076 200203072 200214029 200222036 200309028	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
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b>	<b>79.00-00</b>
	200210025	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	200203018 200204005	
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Revocability of Election</i> 200212021 200229004 200229004 200229004 200229004 200229004 200229004 200247032	83.02-04
	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 200338010 200338011	83.03-01
	• Applicability of Section 200212005 200212007 200212008	83.05-00

	• Deduction by Employer 200206003	83.08-00
	• Nonqualified Stock Options 200219016	83.11-00
<b>Section 86</b>	<b>Social Security and Tier 1 Railroad Retirement Benefits</b> 200235026 200235026	<b>86.00-00</b>
<b>Section 87</b>	<b>Alcohol Fuel Credit</b> 200303037 200303037	<b>87.00-00</b>
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 200227036 200249013	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 200247006	101.01-02
	• Flexible Premium Contracts Before 1985 200350001	101.05-00
<b>Section 102</b>	<b>Gifts and Inheritances</b> 200307084 200307084	<b>102.00-00</b>
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations)</b> 200406003 200307004 200307004 200339035	<b>103.00-00</b>
	• State and Local 200336004	103.02-00
	• <i>Political Subdivisions</i> 200204032 200227023 200305005 200306001 200306001 200314024	103.02-01
	• <i>On Behalf Of</i> 200238001 200238001 200238001	103.02-02
	• Transitional Rules 200329004	103.12-00
	• <i>Established State Programs</i> 200209005	103.12-04
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 200222001 200238019 200238019 200238019 200242008 200305013 200316040 200339015 200339016 200403046	<b>104.00-00</b>
	• Health and Accident Insurance 200204021 200312001 200312001 200312001 200312001 200312001 200312001 200312001 200339001 200345014	104.01-00
	• Workmen's Compensation 200204007 200212009 200222004 200226018 200234024 200234024 200234024 200234024 200236014 200236014 200252087 200252087 200315026 200318051 200320007 200320007 200328036 200328036 200328036 200334013 200347010	104.02-00
	• Damages 200243021 200335034	104.03-00
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 200235043 200235043 200305013 200329014 200339001 200339015 200339016	<b>105.00-00</b>
	• Attributable to Employer Contributions 200226003	105.01-00
	• Benefits computed on nature of injury 200336033	105.04-00

<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 200210024 200222019 200235043 200235043 200302032 200301032 200302032 200329014 200339001	<b>106.00-00</b>
<b>Section 107</b>	<b>Rental Value of Parsonage (Excluded v. Not Excluded)</b> 200318002	<b>107.00-00</b>
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 200336032	<b>108.00-00</b>
	• 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
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b> 200208003	<b>111.00-00</b>
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200201001 200201001 200214026 200243023 200243040 200321005 200327024 200406024 200301025 200318058 200320024 200320024 200326012 200334021 200337006 200337006 200337006 200351006 200403026	<b>115.00-00</b>
	• Separate Entity v. Integral Part 200303025 200303025	115.02-00
	• <i>Political Subdivision</i> 200210024	115.02-02
	• Income Accruing to the State 200210025	115.06-00
<b>Section 117</b>	<b>Qualified Scholarships</b> 200310007 200310007 200310007	<b>117.00-00</b>
	• 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
	• Qualified Tuition Reduction 200403050	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 200403050	117.06-05
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 200317005	<b>118.00-00</b>
	• Contributions by Shareholders	118.01-00
	• <i>Shareholder Contributions</i> 200227007 200335034 200339002	118.01-01



	• <i>Nonshareholder Contributions</i>	118.01-02
	200224023 200227007 200231015 200231015 200236024 200236024 200248014 200406002 200408024 200301010 200307081 200307081 200310011 200310011 200310011 200310012 200310012 200310012 200316019 200317005 200317009 200320019 200320019 200323014 200324037 200334010 200345016 200348023 200350015 200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002	
	• <i>Section 362 Basis Rule</i>	118.01-03
	200317005	
	• <i>Contributions in Aid of Construction</i>	118.02-00
	200236024 200236024 200406002 200408024 200301010 200307081 200307081 200310011 200310011 200310011 200310012 200310012 200310012 200316019 200317009 200320019 200320019 200323014 200324037 200334010 200345016 200348023 200350015 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002	
	• <i>Contributions v. Sale of Services</i>	118.03-00
	200227007	
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b>	<b>121.00-00</b>
	200403049	
<b>Section 127</b>	<b>Educational Assistance Programs</b>	<b>127.00-00</b>
	200245042 200337004 200337004 200337004 200339017	
<b>Section 131</b>	<b>Certain Foster Care Payments</b>	<b>131.00-00</b>
	200347004	
<b>Section 132</b>	<b>Certain Fringe Benefits</b>	<b>132.00-00</b>
	• <i>Working Condition Fringe</i>	132.03-00
	200231016 200231016 200236022 200236022	
	• <i>De Minimis Fringe</i>	132.04-00
	• <i>In General</i>	132.04-01
	200219005	
	• <i>Special Rules</i>	132.08-00
	• <i>Parking</i>	132.08-04
	200347003	
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b>	<b>141.00-00</b>
	200205009 200211003 200225010 200245048 200301008 200313007 200324047 200336001 200403055	
	• <i>Private Business Tests</i>	141.01-00
	200211022 200240028 200240028 200240028 200240028 200245048 200304015 200250004 200309003 200323006	
	• <i>Business Use Test</i>	141.01-01
	200211022 200240028 200240028 200240028 200240028 200323006 200347009	
	• <i>Output Facilities</i>	141.01-04
	200245048 200306001 200306001 200329004	
	• <i>Nongovernmental Output Property Acquired</i>	141.03-00
	200245048 200306001 200306001 200336019	
	• <i>Remedial Action</i>	141.06-00
	• <i>Defeasance</i>	141.06-01
	200250031	

	• Management Contracts 200205009	141.07-00
	• <i>Safe Harbor</i> 200222006 200330010	141.07-01
<b>Section 142</b>	<b>Exempt Facility Bond</b> 200306003 200306003	<b>142.00-00</b>
	• Airports, Docks and Wharves, and Mass Commuting 200201008 200201008 200237016	142.03-00
	• Qualified Residential Rental Project 200345022	142.04-00
	• <i>40/60 Test</i> 200223011	142.04-02
	• Local Furnishing of Electrical Energy or Gas 200340006 200340007	142.06-00
	• Qualified Hazardous Waste Facilities 200207010	142.08-00
	• Solid Waste Disposal Facility 200207010 200226002	142.11-00
<b>Section 143</b>	<b>Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond</b>	<b>143.00-00</b>
	• Purchase Price Requirement	143.07-00
	• <i>Average Area Purchase Price</i> 200248011 200339009	143.07-01
	• Arbitrage Requirements	143.09-00
	• <i>Rate Limited to 1.125 Percent Over Bond Yield</i> 200315004	143.09-01
	• <i>Amounts Treated as Borne by Mortgagor</i> 200315004	143.09-02
	• <i>Amounts Treated as Not Borne by Mortgagor</i> 200315004	143.09-03
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b>	<b>144.00-00</b>
	• Small Issue Bond Defined	144.01-00
	• <i>Manufacturing Facility</i> 200234012 200234012 200234012 200234012	144.01-10
<b>Section 146</b>	<b>Volume Cap</b>	<b>146.00-00</b>
	• Carryforward of Allocation 200208014 200211026 200212022 200229002 200229002 200229002 200229002 200229002 200232002 200248003 200248004 200406028 200314005 200339011 200345004	146.07-00
<b>Section 148</b>	<b>Arbitrage</b> 200209003 200210006 200229020 200229020 200229020 200229020 200229020 200252001 200252001 200306004 200306004	<b>148.00-00</b>
	• Defined 200338004	148.01-00
	• Higher Yielding Investment 200245048 200339012 200403095	148.02-00

	• Temporary Period Exception 200210006 200306004 200306004	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
<b>Section 149</b>	<b>Bonds Must Be Registered To Be Tax Exempt; Other Requirements</b>	<b>149.00-00</b>
	• Federally Guaranteed Bond Not Exempt 200309003	149.02-00
	• Advance Refundings 200229020 200229020 200229020 200229020 200229020 200315012	149.03-00
	• Treatment of Certain Pooled Financing Bonds 200315012	149.05-00
<b>Section 150</b>	<b>Definitions and Special Rules</b>	<b>150.00-00</b>
	• General Rules 200404024	150.01-00
	• <i>Any Obligation</i> 200230039 200230039	150.01-01
<b>Section 151</b>	<b>Allowance of Deductions for Personal Exemption</b>	<b>151.00-00</b>
	• Exemption Amount 200236001 200236001	151.08-00
<b>Section 152</b>	<b>Dependent Defined</b>	<b>152.00-00</b>
	• Other Dependents 200339001	152.05-00
	• Support Test for Children of Divorced Parents 200211004	152.08-00
	• <i>Release of Exemption</i> 200224005	152.08-02
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200213004 200218022 200224011 200230044 200230044 200240001 200240001 200240001 200240001 200405005	<b>162.00-00</b>
	• 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 200302016 200302016	162.04-02
	• <i>Capture Insurance</i> 200323026	162.04-03
	• 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
	• <i>Related to Trade or Business</i> 200328002 200328002 200328002	162.09-14
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 200351009	162.15-02
	• 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
	• Capital v. Expense 200351009	162.26-00
	• 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 200406013 200406026	162.36-00
	• <i>Covered Employees</i> 200216001 200219015 200234030 200234030 200234030 200234030	162.36-02
	• <i>Performance-Based Compensation</i> 200345012	162.36-04
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	200203061 200333028	
	• Installment Purchases 200236007 200236007	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200216012 200303013 200303013	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
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	200238030 200238030 200238030 200348002	

	• Income Taxes 200225030 200238041 200238041 200238041	164.03-00
<b>Section 165</b>	<b>Deductions For Losses</b> 200406046	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Casualty and Theft 200335034 200305028	165.04-00
	• Worthless Securities 200226004	165.06-00
	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00
	• Other 200221008	165.11-00
<b>Section 166</b>	<b>Bad Debts</b> 200406046	<b>166.00-00</b>
	• Basis 200242004	166.01-00
<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	• 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
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200206038 200216027 200227009 200244010	<b>168.00-00</b>
	• 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 200327041	168.20-00
	• <i>Asset Classes</i> 200216030 200311003	168.20-02
	• Anti-Churning Transactions	168.22-00
	• <i>Property Placed in Service Before January 1, 1981</i> 200339031 200339032 200339036 200339037 200339038 200339039	168.22-01
	• Redeterminations, Changes in Use 200216030 200311003	168.32-00

<b>Section 168</b>	<b>(Repealed--1986 Act) Amortization of Emergency Facilities</b>	<b>168.00-00</b>	<b>R</b>
	• Change in Use	168.56-00	R
	• <i>Change from Tax-Exempt Use Property to Taxable Use Property</i> 200315022 200315024	168.56-01	R
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>	
	200213021 200215032 200230007 200230007 200241044 200241044 200241044 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200402003 200404009		
	• Time of Making Contribution 200202034 200209020 200230029 200230029	170.01-00	
	• Percentage Limitations 200311033	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	
	• <i>United States, States, Political Subdivisions, Etc.</i> 200301025	170.09-01	
	• Ordinary Income and Capital Gain Property 200215020	170.11-00	
	• <i>Qualified Appreciated Stock</i> 200322005 200322006 200322007 200322008 200322009 200322010 200322011 200322018	170.11-05	
	• 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 200403044	170.14-00	
	• Recordkeeping and Return Requirements 200230005 200230005 200230007 200230007	170.18-00	
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>	
	200242035		
	• Carryback and Carryover 200305019	172.01-00	
	• <i>10-Year Carryover</i> 200243034	172.01-05	
	• Product Liability Losses 200341004	172.06-00	
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b>	<b>174.00-00</b>	
	200207006		

	• Change in Election	174.05-00
	• <i>From Amortization to Current Deduction</i> 200234008 200234008 200234008 200234008	174.05-02
<b>Section 183</b>	<b>Activities Not Engaged in for Profit</b>	<b>183.00-00</b>
	• Presumption That Activity Is Engaged In For Profit	183.03-00
	• <i>Election To Postpone Determination</i> 200201010 200201010	183.03-01
<b>Section 193</b>	<b>Tertiary Injectants (See Also 4993.02-00 et seq.)</b>	<b>193.00-00</b>
	200246001 200246001 200246001	
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b>	<b>197.00-00</b>
	200207006 200240004 200240004 200240004 200240004 200243002 200244019 200335034	
<b>Section 212</b>	<b>Expenses for Production of Income</b>	<b>212.00-00</b>
	• Legal And Accounting Expense 200246003 200246003 200246003	212.09-00
	• Transactions Lacking Economic Reality 200224011	212.19-00
	• Profit Motive 200224011	212.21-00
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Medical Care 200226003 200318017 200324011	213.05-00
	• <i>Cosmetic Surgery</i> 200344010	213.05-06
<b>Section 215</b>	<b>Alimony, etc., Payments</b>	<b>215.00-00</b>
	200233022 200246029 200246029 200246029 200251004 200251004 200251004	
	• Form Of Payment 200329003	215.07-00
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b>	<b>216.00-00</b>
	200406021 200324024	
	• Status As Cooperative Housing Corporation 200217042 200232029 200232031 200327058 200339050	216.01-00
	• <i>Gross Income Requirement</i> 200250030 200329032	216.01-02
	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004 200334005	
	• Permanent Improvements	263.03-00
	• <i>Repair v. Permanent Improvement</i> 200252091 200252091 200307087 200307087	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
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 200216027 200225013 200227009	<b>263A.00-00</b>
	• 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
	• Accumulated Production Expenditures 200303001 200303001	263A.11-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 200202028 200210010 200213010 200230037 200230037 200249013 200328027 200328027 200328027 200329040	<b>264.00-00</b>
<b>Section 265</b>	<b>Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)</b> 200246003 200246003 200246003	<b>265.00-00</b>
	• Definition of Wholly Exempt 200323015	265.02-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b>	<b>267.00-00</b>
	• Special Rules Applicable to Controlled Groups: In General 200227001	267.07-00
<b>Section 269</b>	<b>Acquisitions Made to Evade or Avoid Income Tax</b> 200204002 200205003 200237003	<b>269.00-00</b>
	• Principal Purpose Text 200238025 200238025 200238025	269.01-00
	• Consolidated Returns 200233016 200238045 200238045 200238045	269.07-00
<b>Section 269B</b>	<b>Stapled Entities</b> 200233016	<b>269B.00-00</b>
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Entertainment, Amusement, or Recreation 200214007 200344008 200315003	274.01-00
	• Traveling 200242038 200304002	274.03-00
	• Exceptions 200315003	274.05-00



	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200235006 200235006	274.08-00
	• Business Meals 200304002	274.12-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028 200343025 200317016	274.14-00
<b>Section 280G</b>	<b>Golden Parachute Payments</b> 200212005 200212007 200212008	<b>280G.00-00</b>
	• Definitions 200236006 200236006	280G.01-00
	• <i>Parachute Payment</i> 200212013 200345025 200348012	<i>280G.01-01</i>
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	200222008 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 200401009 200402009 200402019	
	• Dividend in Property 200406031 200317019	301.01-00
	• Constructive Dividend 200203061 200236027 200236027 200237003	301.07-00
	• Distribution in Anticipation of Sale 200238032 200238032 200238032	301.11-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022 <b>200409001</b>	<b>302.00-00</b>
	• Not Essentially Equivalent to a Dividend 200307001 200307001 <b>200409001</b>	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 200301029 200342004	302.04-00
	• <i>Termination of a Business</i> 200317020	<i>302.04-03</i>

	• Constructive Ownership <b>200409001</b>	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 200203021	302.05-01
<b>Section 303</b>	<b>Distributions In Redemption of Stock to Pay Death Taxes</b> 200242025 200327016	<b>303.00-00</b>
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 200211035 200215016 200215018 200252073 200252073 200311002 200320022 200320022	<b>305.00-00</b>
	• Stock Dividends 200215049 200406031	305.01-00
	• Stock Rights 200334001	305.02-00
	• Distributions in Lieu of Money 200348020	305.03-00
	• Deemed Distributions 200329023	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 200311002	<b>306.00-00</b>
<b>Section 307</b>	<b>Basis of Stock and Stock Rights Acquired in Distribution</b>	<b>307.00-00</b>
	• Stock Rights 200334001	307.02-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 200213017 200239001 200239001 200239001 <b>200409034</b>	<b>311.00-00</b>
	• Appreciated Property Used to Redeem Stock 200252014 200252014	311.05-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 200227001 200352015	<b>312.00-00</b>
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b> 200225014	<b>316.00-00</b>
	• Sale of Property to Stockholders	316.05-00
	• <i>Bargain Purchase</i> 200215036	316.05-01
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 200212030	317.02-00
<b>Section 318</b>	<b>Constructive Ownership of Stock</b> 200201012 200201012 200202057 200244003	<b>318.00-00</b>
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 200210035 200214016 200236031 200236031 200307080 200307080 200332015	<b>331.00-00</b>
	• Liquidation in Kind	331.01-00
	• <i>Valuation</i> 200213020	331.01-01

<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047 200303028 200303028 <b>200409019</b> <b>200409020 200409021</b>	
	• Nonrecognition of Gain or Loss	332.01-00
	200226004 200239022 200239022 200239022 200334037 200404058 <b>200409018</b>	
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	200214016	
	• General Rule	336.01-00
	200310026 200310026 200310026 200333020	
	• Liquidation-Reincorporation Issues	336.06-00
	200237017	
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	200204020 200204029 200217044 200333008	
	• Conversion to Tax Exempt	337.14-00
	200303051 200303051 200323028 200402003	
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
	200404058	
	• Loss Disallowance	337.16-00
	<b>200409015 200409030</b>	
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	200251009 200251009 200251009	
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i>	338.01-02
	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 200304020 200304027 200308031 200308047 200327001 200327034 200327035 200327038 200327050 200343007 200346011 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 200301021 200303040 200303040 200303050 200303050 200308031 200308047 200311016 200311022 200312017 200312017 200312017 200312017 200312017 200312017 200314022 200314023 200315018 200315019 200316013 200316014 200318067 200322003 200322004 200324020 200324040 200332013 200337002 200337002 200337002 200348025 200352012 200402006 200403040	

	• International Aspects of Section 338 200246021 200246021 200246021	338.50-00
	• Adjusted Gross-Up Basis (AGUB) 200246021 200246021 200246021	338.60-00
	• Allocation of AGUB Among Target Assets 200246021 200246021 200246021	338.70-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007	338.80-00
<b>Section 346</b>	<b>(Amended-1982) Partial Liquidation Defined</b>	<b>346.00-00</b>
	• Termination of a Business 200229005 200229005 200229005 200229005 200229005	346.02-00
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	200204002 200206006 200208022 200209029 200211030 200212012 200214025 200217021 200218022 200224011 200224026 200235005 200235005 200237004 200242006 200308033 200335034 200301035 200308033 200333024 200345010	
	• Control v. No Control by Transferor 200244008	351.01-00
	• Series of Transactions 200211030 200236008 200236008	351.02-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	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 200302008 200302022 200346001 200346013 200406006 200408002 200408009 200252063 200252063 200302008 200302022 200305009 200310005 200310005 200310005 200314018 200339007 200347008 200347013 200350006 200403041 200405006 200407008 200407008 <b>200409008</b>	
	• 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 200302044 200304023 200327049 200327054 200327057 200335008 200335009 200335010 200335011 200335012 200335013 200335023 200343005 200344018 200346017 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033 200311023 200311024 200312024 200312024 200312024 200312024 200312024 200312024 200315025 200316038 200324039 200326020 200329043 200332011 200333018 200345049 200345050 200347001 200351005 200403060 200404043 200405011 <b>200409018</b>	

	<ul style="list-style-type: none"> <li>• <i>Split-Off</i> 355.01-01</li> <li>200205001 200205034 200206041 200207025 200209018 200211032 200215027</li> <li>200215034 200217051 200220010 200223007 200226007 200226036 200231006</li> <li>200231006 200234053 200234053 200234053 200234053 200243028 200243036</li> <li>200245009 200302008 200302030 200308004 200308048 200327018 200327027</li> <li>200344001 200346013 200406008 200406009 200406010 200406011 200406014</li> <li>200252072 200252072 200301011 200301036 200302008 200302030 200303057</li> <li>200303057 200308004 200308048 200310009 200310009 200310009 200312011</li> <li>200312011 200312011 200312011 200312011 200312011 200312022 200312022</li> <li>200312022 200312022 200312022 200312022 200313003 200318046 200323041</li> <li>200337001 200337001 200337001 200339004 200347013 200350002 200352002</li> <li>200403019 200403048 200407013 200407013 <b>200409024 200409027</b></li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Split-Up</i> 355.01-02</li> <li>200202060 200306014 200306014 200332015</li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Active Business</b> 355.03-00</li> <li><b>200409008</b></li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Business Purpose</b> 355.04-00</li> <li>200202059 200209018 200211032 200214025 200221009 200227016 200234025</li> <li>200234025 200234025 200234025 200327051 200250017 200339007 200405009</li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Control</b> 355.05-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Distribution of Control</i> 355.05-01</li> <li>200403041</li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Distributions Within a Consolidated Group</b> 355.09-00</li> <li>200211019</li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</b> 355.10-00</li> <li>200205035 200215047 200242028 200252088 200252088</li> </ul>	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 356.00-00	
	200211032	
	<ul style="list-style-type: none"> <li>• <b>Reorganization Exchange</b> 356.01-00</li> <li>200335032</li> </ul>	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 357.00-00	
	200237003	
	<ul style="list-style-type: none"> <li>• <b>Tax Avoidance Purpose v. No Avoidance Purpose</b> 357.01-00</li> <li>200206006</li> </ul>	
	<ul style="list-style-type: none"> <li>• <b>Liabilities in Excess of Basis</b> 357.02-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>In General</i> 357.02-01</li> <li>200335034</li> </ul>	
<b>Section 358</b>	<b>Basis to Distributees</b> 358.00-00	
	200335034	
	<ul style="list-style-type: none"> <li>• <b>Assumption of Liabilities</b> 358.03-00</li> <li>200224011</li> </ul>	
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 361.00-00	
	<ul style="list-style-type: none"> <li>• <b>Distributions</b> 361.02-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Certain Transfers to Creditors</i> 361.02-02</li> <li>200345049</li> </ul>	

<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	200206006 200237003 200335034	
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	200203058 200209029 200212012 200327054	
	• 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	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	200221046	
	• <i>Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement</i>	367.03-07
	200221046	
	• <i>Treatment of Subsequent Disposition of Assets By Transferred Corporation</i>	367.03-12
	200305017	
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051 200350006	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200203058 200213019 200234044 200234044 200234044 200234044 200343008 200250024 200306012 200306012	
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	200236005 200236005 200250023 200339004	
	• 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 200302030 200302044 200308004 200308048 200327018 200327027 200327049 200327057 200335008 200335009 200335010 200335011 200335012 200335013 200335023 200343005 200344018 200406008 200406009 200406010 200406011 200406014 200251012 200251012 200251012 200252055 200252055 200252058 200252058 200252063 200252063 200252072 200252072 200301011 200301040 200302030 200302044 200303036 200303036 200303057 200303057 200305009 200306012 200306012 200308004 200308048 200309020 200310009 200310009 200310009 200311023 200311024 200312011 200312011 200312011 200312011 200312011 200312011 200312023 200312023 200312023 200312023 200312023 200312023 200312024 200312024 200312024 200312024 200312024 200312024 200313003 200318046 200323041 200337001 200337001 200337001 200345050 200351005 200352002 200403019 200403048 200403060 200404043 200405006 200407008 200407008 <b>200409018 200409019 200409020 200409021 200409024 200409027</b>	

	• Recapitalization (Type "E")	368.05-00
	200206028 200208017 200211035 200213001 200213002 200213003 200232016 200236008 200236008 200304023 200311002 200317019 200326032 200333024 200339008 200339054 200403019	
	• Change in Identity, etc. (Type "F")	368.06-00
	200204034 200209049 200335019 200320013 200320013	
	• Continuity of Interest Rule	368.08-00
	200213001 200213002 200213003	
	• Control v. No Control	368.11-00
	200335034	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	200345049 200350016	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	200245006 200406027 200326003 200333014 200348022	
	• 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 200301026 200306023 200306023 200329020	
	• Ownership Change	382.07-00
	200317019	
	• <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	
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b>	<b>384.00-00</b>
	200238017 200238017 200238017	
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	200205031	
	• Debt v. Equity	385.01-00
	200235004 200235004	
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	200205050 200208028 200208029 200208030 200208033 200211047 200213029 200216034 200222032 200225038 200225039 200229048 200229048 200229048 200229048 200229048 200234070 200234070 200234070 200234070 200240051 200240051 200240051 200240051 200247050 200247052 200249013 200250037 200250039 200307095 200307095 200311043 200313020 200317046 200317048 200317049 200319010 200319010 200329048 200330046 200334038 200350019 200403097	
	• Impossibility of Diversion	401.01-00
	200345042	

	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200230044 200230044 200248029 200334041 200401021 200403096 200404050	401.04-00
	• Required Distributions 200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200327059 200343030 200250043 200252097 200252097 200317041 200317043 200317044 200324018	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200343030 200317041 200317043 200317044	401.06-02
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• <i>Exceptions to General Rule</i> 200342007	401.10-03
	• <i>Domestic Relations Orders</i> 200252093 200252093	401.10-04
	• Group Trusts Involving Governmental Plans 200303041 200303041	401.18-00
	• Annuities and Face-Amount Certificates 200321019	401.26-00
	• Cash or Deferred Arrangements 200235043 200235043 200236047 200236047 200241054 200241054 200241054 200244021 200307093 200307093 200347019	401.29-00
	• <i>Special Distribution Requirements</i> 200211049 200218039 200236053 200236053 200335035 200317027	401.29-02
	• Additional Requirements for Employee Stock Ownership Plans 200317023	401.35-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200208017 200212036 200213032 200234070 200234070 200234070 200234070 200236047 200236047 200250036 200317042 200352016	<b>402.00-00</b>
	• Exempt Trust 200230044 200230044 200335035 200340025 200340030 200345043	402.01-00
	• Foreign Situs Trust 200317042	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 200231019 200231019	402.06-00
	• Unrealized Appreciation of Employer's Securities 200202078 200243052 200302048 200302048	402.07-00
	• Rollover Contributions 200213032	402.08-00
	• <i>Rollover Lump Sums</i> 200202078 200215032 200302048 200302048	402.08-01
	• <i>By a Surviving Spouse</i> 200204038 200211054 200222033 200344024 200305030	402.08-05
	• Tax on Lump Sum Distributions 200215032 200315041	402.09-00



<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013 200304034 200317022 200326038 200334040 200341023 200345040	
	• 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 200302032 200301032 200302032 200303041 200303041 200317031 200317040 200319011 200319011 200337013 200337013 200337013	
	• Rollover Amounts	403.05-00
	200249008 200317040	
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200346024 200317050 200323044 200328038 200328044 200328047 200334039 200334041 200336036 200350017	
	• Pension Trust or Annuity Plans	404.01-00
	200242047	
	• Stock Bonus and Profit-Sharing Trusts	404.02-00
	200334041 200401021 200403096 200404050	
	• Year of Deduction	404.11-00
	200311036	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200335036 200343029 200343030 200346025 200346032 200406053 200250037 200307091 200307091 200307095 200307095 200314029 200317032 200324018 200325008 200325008 200329047 200329048 200330045 200337014 200337014 200337014 200345044 200352020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	200204048 200210066	
	• Rollover Contributions	408.03-00
	200208031 200221048 200245055 200304038 200327064 200343029 200406048 200406049 200406050 200406051 200406052 200406054 200406055 200317032 200317033 200324059 200332017 200334044 200401020 200401023 200401024 200402028 200402029 200403098 200404051 200404053 200404054 200404056 200405012 200405013 200405014 200405017 200407023 200407023 200407025 200407025 <b>200409039</b>	
	• Individual Retirement Annuity	408.05-00
	200222032 200225038 200225039	
	• Distributions	408.06-00
	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037 200324059	

	• Prohibited Transactions 200215061	408.07-00
	• Nondeductible Contributions 200331004	408.11-00
	• <i>Rules</i> 200331004	408.11-01
<b>Section 408A</b>	<b>Roth IRA</b> 200331004	<b>408A.00-00</b>
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b> 200223066	<b>409.00-00</b>
<b>Section 410</b>	<b>Minimum Participation Standards</b> 200350020	<b>410.00-00</b>
<b>Section 411</b>	<b>Minimum Vesting Standards</b> 200315039 200337015 200337015 200337015	<b>411.00-00</b>
	• Accrued Benefit Requirements 200407021 200407021	411.03-00
	• <i>Defined Benefit Plan</i> 200407021 200407021	411.03-01
<b>Section 412</b>	<b>Minimum Funding Standards</b> 200247059 200312025 200312025 200312025 200312025 200312025 200312025	<b>412.00-00</b>
	• Funding Standard Account 200225043	412.01-00
	• Funding Method 200242042 200306038 200306038	412.04-00
	• Minimum Funding Waiver 200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200321025 200321026 200340027 200340028 200340029 200346027 200346028 200346029 200346030 200346031 200349002 200349003 200349004 200349005 200349006 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200251023 200252099 200252099 200301042 200301043 200301044 200305029 200315030 200315036 200315037 200317052 200317053 200317054 200323043 200325006 200325006 200328037 200328039 200328040 200328041 200330044 200331009 200332021 200332022 200336037 200338016 200338017 200341020 200341021 200342005 200342006 200345045 200345046 200345047 200345048 200351028 200351029 200351030 200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030	412.06-00
	• Accrued Benefit Waiver 200349005 200306039 200306039	412.07-00
<b>Section 413</b>	<b>Collectively Bargained Plans</b>	<b>413.00-00</b>
	• Deduction Limitations 200302050 200346026 200302050 200330047	413.02-00
	• Plans Maintained by More Than One Employer 200306038 200306038	413.04-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 200236046 200236046 200327061 200250039 200313020 200317035 200317038 200317046 200322020 200326036 200326038	<b>414.00-00</b>

	• Employees of Controlled Group of Corporation 200248029	414.02-00
	• Multiemployer Plan 200306038 200306038	414.04-00
	• Mergers and Consolidations of Plans or Transfers of Plan Assets 200230042 200230042 200350020 200352016	414.06-00
	• Governmental Plan 200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 200315038 200331003 200339055 200404059 200405015	414.07-00
	• Church Plan 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048 200239036 200239036 200239036 200243053 200250041 200251015 200251015 200251015 200252095 200252095 200305031 200307096 200307096 200307097 200307097 200310025 200310025 200310025 200313019 200313023 200317029 200317030 200317039 200320028 200320028 200323048 200326045 200330042 200331010 200338019 200338020 200338021 200348030 200348031 200350020 200350021 200401022	414.08-00
	• Certain Employee Contributions 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 200245056 200249009 200304039 200304040 200321024 200327068 200340025 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026 200316041 200317024 200317034 200318074 200324060 200325007 200325007 200326037 200328043 200333038 200333039 200334042 200337016 200337016 200337016 200338018 200338022 200342009 200345042 200345043 200347020 200347022 200402027 200404052 200407022 200407022	414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 200219042 200229051 200229051 200229051 200229051 200229051 200321019 200321020 200317025 200317026 200317047 200322019 200329046 200330046 200334041 200337017 200337017 200337017	<b>415.00-00</b>
	• Limitation for Defined Benefit Plans 200350018	415.01-00
	• Limitation for Defined Contribution Plans 200230044 200230044 200334041 200403096 200404050	415.02-00
	• <i>Annual Addition</i> 200213033 200401021	415.02-01
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 200203071 200219002	<b>419.00-00</b>
	• Welfare Benefit Fund 200311037	419.03-00
	• Qualified Asset Account 200203073 200203074 200203075 200404055	419.11-00
	• Account Limit	419.12-00
	• <i>Collectively Bargained Funds</i> 200311037	419.12-02

	• Aggregation Rules 200317036	419.13-00
	• Ten or More Employer Plan Exception 200219002	419.14-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 200210025 200317036 200404055	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 200301047 200315038	<b>420.00-00</b>
<b>Section 423</b>	<b>Employee Stock Purchase Plans</b> 200241001 200241001 200241001 200244006 200307006 200307006	<b>423.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	• Modification, Extension or Renewal of Options 200207005	424.01-00
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Procedural Requirements for Making Election 200222014 200313006 200332003	444.03-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003	<b>446.00-00</b>
	• Clearly v. Not Clearly Reflecting Income 200213004 200242010	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 200302002 200302002	446.04-00
	• <i>Consent--Form, Time, etc., Requirements</i> 200328001 200328001 200328001	446.04-05
	• <i>Change in Method of Accounting for Depreciation</i> 200206014 200206015 200206021 200208002 200210053 200214003 200216016 200216018 200222022 200229021 200229021 200229021 200229021 200229021 200245038 200246006 200246006 200246006 200248016 200327041	446.04-17
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200334026	446.14-00
	• Method of Accounting; Insurance Companies (Overall)	446.20-00
	• <i>Property and Casualty Insurance Companies</i> 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	446.20-02
	• Mark to Market (Section 475) 200221008	446.25-00
<b>Section 448</b>	<b>Limitation on Use of Cash Method of Accounting</b>	<b>448.00-00</b>
	• Farming Business Exception	448.03-00
	• <i>Farming Business Defined</i> 200242010	448.03-01
	• Nonaccrual of Certain Amounts by Service Providers 200232010	448.09-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043 200351024 <b>200409010</b>	<b>451.00-00</b>

	• 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	
	• Goods (1.451-5)	451.13-04
	200246016 200246016 200246016	
	• Constructive Receipt	451.14-00
	200203006 200305018	
	• Compensation	451.14-04
	200202027 200351003	
	• Accrual Method	451.19-00
	200247035	
	• Special Rules for Crop Insurance Proceeds	451.23-00
	200213026	
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	200218034 200326015	
	• Timely v. Untimely Elections	453.06-00
	• Election Out	453.06-06
	200404015	
	• Revocation of Elections	453.08-00
	200226039 200230016 200230016 200308042 200305014 200308042 200317014	
	200323009 200329026 200329027 200404035	
	• Election After Revocation	453.08-01
	200250027	
	• Contingent Payment Sales	453.09-00
	• Alternative Basis Recovery	453.09-01
	200236036 200236036 200345020 200403007 200403008 200403009 200403010	
	200403011 200403012 200403013 200403014 200403015 200403016	
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	200205007 200321002 200343006 200323017 200348028 200351002	
	• Year of Inclusion in Gross Income	457.01-00
	200202027 200302032 200301032 200302032 200303041 200303041 200303058	
	200303058 200330011 200330033 200337010 200337010 200337010	
	• Eligible Deferred Compensation Plan Defined	457.05-00
	200303041 200303041 200330033 200337010 200337010 200337010	
	• Plan	457.05-01
	200303058 200303058	
	• Tax Exempt Organization	457.05-03
	200302015 200302015 200330011	
	• Definitions	457.08-00
	• Eligible Employer	457.08-01
	200313017	

	• <i>Substantial Risk of Forfeiture</i> 200321002	457.08-07
	• <i>Special Rules</i>	457.09-00
	• <i>Certain Plans Excepted</i> 200351003	457.09-05
	• <i>Length of Service Award Plans</i> 200224002	457.09-08
	• <i>Ineligible Plans</i> 200229001 200229001 200229001 200229001 200229001 200302032 200321002 200301032 200302032	457.10-00
	• <i>Exclusive Benefit Set-Asides</i>	457.12-00
	• <i>Custodial Accounts and Contracts</i> 200303058 200303058	457.12-02
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 200202045	<b>460.00-00</b>
	• <i>Definition of Long-Term Contract (See Also 451)</i> 200202045	460.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 200203004 200208004 200209010 200209017 200219014 200225006 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	<b>461.00-00</b>
	• <i>Accrual Method</i> 200236007 200236007	461.01-00
	• <i>Incurred Liabilities</i> 200216013	461.06-00
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b> 200237003 200340024 200324002 200328029 200328029	<b>465.00-00</b>
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b> 200235021 200235021	<b>468.00-00</b>
	• <i>Revocation of Election, Separate Reserves</i> 200339029	468.04-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200318031 200318033 200318034 200318037 200318038 200323034	<b>468A.00-00</b>
	• <i>Income and Deductions of the Taxpayer</i>	468A.03-00
	• <i>Formulas or Other Methods</i> 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200335026 200302021 200302023 200302027 200302028 200302041 200403006 200403021 200403022	468A.03-04
	• <i>Ruling Amount</i>	468A.04-00

	• <i>Revised Schedules</i>	468A.04-02
	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 200302021 200302023 200302027 200302028 200302041 200327042 200335026 200343016 200343017 200346020 200406034 200406035 200406036 200406037 200302021 200302023 200302027 200302028 200302041 200323004 200323005 200323008 200326019 200339030 200345017 200345018 200345021 200345023 200345024 200345035 200345036 200345039 200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200407017 200407017	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	200246013 200246013 200246013	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	200213015 200222001 200243034 200316040	
	• In General	468B.01-00
	200351008	
	• Taxation of Designated Settlement Funds	468B.02-00
	200329045	
	• Definitions	468B.04-00
	• <i>Designated Settlement Fund</i>	468B.04-02
	200242035	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	200243025	
	• Passive Activity Defined	469.03-00
	200206016 200234049 200234049 200234049 200234049 200406001 200303052 200303052 200332004 200404036	
	• <i>Definition of Activity</i>	469.03-03
	<b>200409016</b>	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	200242010	
	• Items Includible v. Not Includible in Inventory	471.09-00
	200203001	
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election	472.01-00
	200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042	
	• LIFO Conformity Requirement	472.05-00
	200239032 200239032 200239032	
	• Inventory Price Index Method	472.09-00
	200328001 200328001 200328001	
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Securities Traders	475.08-00
	200209052 200209053 200209054 200304006	
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
	200209025	

<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
	200205003 200206006 200217021 200224011 200237003 200238022 200238022 200238022 200238025 200238025 200238025	
	• Applicability to Nonrecognition Transactions 200408030	482.06-00
	• 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
	• Collateral Effects of Allocation	482.22-00
	• <i>Constructive Dividend</i> 200334001	482.22-02
	• <i>Capital Contribution</i> 200334001	482.22-03
	• Rev. Proc. 65-17 200229019 200229019 200229019 200229019 200229019	482.23-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094 200317035 200317038 200333008 2003336034 200347023 200348029 200352016	
	• Title-Holding Company 200214035 200214036	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 200211051 200216037 200222030 200225042 200304036 200321021 200349008 200333034	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 200335037 200324057 200331005 200331006 200331007 200331008	501.03-02
	• <i>Trusts</i> 200343026	501.03-03
	• <i>Educational Organizations</i> 200203069 200225046 200236051 200236051 200243056 200304036	501.03-08
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200326041 200326042 200326043 200404057	501.03-10



<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004 200404057	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations (See Also 0501.05-00)</i></li> </ul>	501.03-12
200233024	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
200408033 200408034 200408035 200325005 200325005	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
200247056 200332018	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
200343027 200343028 200326035	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
200211052 200249014 200304036	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
200216037	
<ul style="list-style-type: none"> <li>• <i>Testing for Public Safety</i></li> </ul>	501.03-28
200215057 200215058 200215059 200215060	
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
200218036 200218041 200218042 200219036 200219039 200225046 200333034 200347017 200404057	
<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i></li> </ul>	501.03-31
200332018	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
200349008	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
200219037	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i></li> </ul>	501.06-00
200223067 200333031 200333032 200333033 200405016	
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i></li> </ul>	501.08-00
200222032 200225038 200225039	
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i></li> </ul>	501.09-00
200204045 200225041 200302052 200327063 200327066 200301047 200302052 200317036	
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i></li> </ul>	501.09-01
200211053 200311037	
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i></li> </ul>	501.09-02
200314030	
<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
200203073 200203074 200203075 200211053 200223068	
<ul style="list-style-type: none"> <li>• <i>Membership</i></li> </ul>	501.09-04
200338023	
<ul style="list-style-type: none"> <li>• <i>Local Benevolent Life Insurance Associations, etc.</i></li> </ul>	501.12-00

	• <i>Mutual or Cooperative Electric Companies</i> 200404058	501.12-03
	• <i>Income Inures v. does Not Inure to Private Individual</i> 200230005 200230005	501.32-00
	• <i>Business Activities</i>	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 200351033	501.36-01
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	• <i>Section 501 (c)(3) Organizations</i> 200241050 200241050 200241050	502.01-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	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 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 200302049 200304025 200302049 200313021 200313022 200324035 200333013 200333036 200333037 200342008 200403051	
	• <i>Termination Under Section 507(a)(1)</i> 200343026 200351031	507.01-00
	• <i>Termination Under Section 507(a)(2)(A)</i> 200221050	507.02-00
	• <i>Termination Under Section 507(b)(1)(A)</i> 200225045	507.03-00
	• <i>Termination Under Section 507(b)(1)(B)</i> 200204039 200220030 200225045	507.04-00
	• <i>Liability of Transferee Organizations</i> 200204039 200221050	507.05-00
	• <i>Imposition of Tax</i> 200204039	507.06-00
	• <i>Aggregate Tax Benefit</i> 200204039	507.07-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 200226012	<b>508.00-00</b>
<b>Section 509</b>	<b>Private Foundation Defined</b> 200326041 200326042 200326043	<b>509.00-00</b>
	• <i>Exceptions to Private Foundation Status</i> 200316043 200348029	509.02-00
	• <i>Publicly Supported Organizations</i> 200325005 200325005 200404057	509.02-01
	• <i>Supporting Organizations</i> 200204040 200208027 200215048 200218037 200335037 200351031 200404057	509.02-02

	• Continuation of Private Foundation Status	509.03-00
	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	
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200349008 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200326035 200326041 200326042 200326043 200345041	
	• Organizations Subject to Tax	511.01-00
	200236049 200236049	
	• Section 501(c)(2) Corporations	511.02-00
	200214035 200214036	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200349008 200301030 200301047 200303062 200303062 200320026 200320026 200328042 200328045 200328046 200328048 200345041	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005 200348029 200351033	
	• <i>Rents and Royalties</i>	512.01-01
	200219037 200222030 200225046 200241050 200241050 200241050 200326035	
	• Partnerships	512.02-00
	200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004 200351033	
	• Definitions	512.09-00
	• <i>General</i>	512.09-01
	200225044 200250042 200252096 200252096	
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	200223068 200311037 200314030 200317036	
	• Modifications	512.10-00
	200246032 200246032 200246032 200315028 200315032 200315034 200315035	
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200349008 200408033 200408034 200408035 200301048 200307094 200307094 200313024 200314031 200325003 200325003 200325004 200325004 200325005 200325005 200333031 200333032 200333033 200333034 200345041 200352017 200352018 200352019 200404057 200405016	
	• Advertising, etc., Activities	513.02-00
	200225046 200303062 200303062 200351033	

	• Cooperatives 200223067	513.03-00
	• Sales and Service to Public 200222030 200309031	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 200213027 200214035 200214036 200216036 200233031 200233032 200235042 200235042 200237027 200314031 200320027 200320027	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 200211052 200315028 200315032 200315034 200315035 200320026 200320026 200320027 200320027 200345041	514.06-00
	• Acquisition Indebtedness 200224014 200233023 200318076 200320027 200320027	514.07-00
	• Allocation Rules 200351032	514.09-00
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 200203027	<b>528.00-00</b>
	• Revocation of Election 200344017	528.04-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 200214032 200231020 200231020 200232035 200311034	<b>529.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Date of Payment 200213017	561.02-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	• General Rule 200332005	562.01-00
	• Preferential Dividends 200213017	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 200333027	<b>565.00-00</b>
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 200240022 200240022 200240022 200240022 200302034 200302034 200324031 200326026	565.01-02
<b>Section 613</b>	<b>Percentage Depletion</b> 200219004	<b>613.00-00</b>
	• Gross Income From Property	613.02-00
	• <i>Representative Market or Field Price</i> 200308001 200308001	613.02-06
	• <i>Proportionate Profits</i> 200308001 200308001	613.02-07
<b>Section 631</b>	<b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b>	<b>631.00-00</b>
	• Election to Consider Cutting as Sale or Exchange 200229007 200229007 200229007 200229007 200229007	631.01-00
	• <i>Fair Market Value of Timber (See Also 611.07-02 et seq.)</i> 200229007 200229007 200229007 200229007 200229007	631.01-01

<b>Section 636</b>	<b>Income Tax Treatment of Mineral Production Payments</b> 200240036 200240036 200240036 200240036	<b>636.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> 200229018 200229018 200229018 200229018 200229018 200240010 200240010 200240010 200240010	<b>641.00-00</b>
	• Termination of Estates and Trusts 200226031	641.03-00
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 200240027 200240027 200240027 200240027 200404009	<b>642.00-00</b>
	• Charitable Deduction 200344021 200252032 200252032 200328030 200328030 200328030 200339018	642.03-00
	• Paid or Permanently Set Aside 200221011 200336020	642.03-03
	• Pooled Income Funds 200214017 200214018 200252066 200252066 200329031 200329035	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	• Income Defined 200210002 200226015	643.02-00
	• Multiple Trusts 200209007 200209008 200210056 200210061	643.06-00
<b>Section 645</b>	<b>Certain Revocable Trusts Treated as Part of Estate (Re-numbered from sec. 646 in RRA of 1998)</b> 200329018 200329019	<b>645.00-00</b>
<b>Section 651</b>	<b>Deductions for Trusts Distributing Current Income Only</b> 200240010 200240010 200240010 200240010 200242037	<b>651.00-00</b>
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200207018 200240010 200240010 200240010 200240010 200242037 200405001 200405002 200405003 200405004	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed 200210002 200226031	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 200210002	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule 200250003	663.04-00
	• Separate Share Rule 200210002	663.05-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200304025 200250042 200251010 200251010 200251010 200252096 200252096 200301020 200324023 200333013 200403051	<b>664.00-00</b>
	• Character of Distribution 200215032	664.01-00
	• Definitions 200218008 200408031	664.03-00

	• <i>Charitable Remainder Unitrust</i>	664.03-02
	200232015 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200240012 200240012 200240012 200240012 200244011 200335017 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200305023 200306008 200306008 200306009 200306009 200326039 200326040 200338006	
	• <i>Unitrust With Income Exception</i>	664.03-03
	200215042	
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	200209007 200209008 200210018 200227022 200247013 200335029 200328030 200328030 200328030 200329018 200329019 200339028 200404009	
	• <i>Persons Treated as Grantors</i>	671.02-00
	200209015 200227020 200239035 200239035 200239035 200323015 200339018	
	• <i>Method of Reporting</i>	671.04-00
	200207007	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	200243031	
	• <i>Related or Subordinate Party</i>	672.02-00
	200229013 200229013 200229013 200229013 200229013	
<b>Section 676</b>	<b>Power to Revoke</b>	<b>676.00-00</b>
	200209015	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	200222003	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	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 200340015 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	
<b>Section 682</b>	<b>Income of an Estate or Trust in Case of Divorce, etc.</b>	<b>682.00-00</b>
	200408015	
<b>Section 684</b>	<b>Recognition of Gain on Certain Transfers to Certain Foreign Trusts and Estates</b>	<b>684.00-00</b>
	200338015	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019 200336020	
	• <i>Deduction for Estate Tax</i>	691.03-00
	200247001 200303010 200303010 200316008	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	200246014 200246014 200246014	
	• <i>Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2</i>	701.01-00
	200205021 200242004 200250013	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	200214016 200346019	
	• <i>Partner's Distributive Share</i>	702.01-00

	• Credits	702.01-09
	200215005 200215017 200216003 200216004 200216011 200216015	
	• Character of Items	702.07-00
	200323015	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	200203043 200203044 200203046 200203047 200203048 200203049 200203050	
	200203051 200203052 200204013 200204015 200204016 200204017 200204018	
	200204023 200214016	
	• Partnership Agreement	704.01-00
	200210047 200329001	
	• Economic Effect	704.01-02
	200346019 200323015	
	• Section 704(c) Considerations	704.01-04
	200335034	
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	200246014 200246014 200246014 200341005	
	• Not in Capacity as Partner	707.01-00
	200250013 200301004	
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	200219008 200345007	
	• Termination	708.01-00
	200214016	
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b>	<b>721.00-00</b>
	200210047 200211017 200214016 200308033 200335034 200252014 200252014	
	200308033 200310026 200310026 200310026 200317011 200333020 200345007	
	200345010 200404010	
<b>Section 722</b>	<b>Basis of Contributing Partner's Interest</b>	<b>722.00-00</b>
	200214016 200345007	
<b>Section 723</b>	<b>Basis of Property Contributed to Partnership</b>	<b>723.00-00</b>
	200214016 200335034	
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b>	<b>731.00-00</b>
	200223036 200223037 200223038 200223039 200223040 200223041 200223042	
	200223043 200223044 200223045 200308033 200308033	
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b>	<b>743.00-00</b>
	200234006 200234006 200234006 200234006	
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b>	<b>752.00-00</b>
	200233018 200242004 200246014 200246014 200246014 200340024 200328029	
	200328029	
	• Liability to Which Property is Subject	752.03-00
	200335034	
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>	<b>754.00-00</b>
	200202022 200316021	

	• Timeliness of Election	754.02-00
	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 200343022 200252079 200252079 200252082 200252082 200314013 200316006 200318040 200318059 200323001 200326005 200326008 200326009 200326010 200326011 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348014	
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	200214016	
	• Partnership	761.01-00
	200323015	
	• <i>Organizations Treated as a Partnership</i>	761.01-01
	200202022	
	• <i>Organizations Not Treated as a Partnership</i>	761.01-02
	200216005	
	• <i>Investing Partnership</i>	761.01-03
	200305025 200305026	
<b>Section 775</b>	<b>Electing Large Partnership Defined</b>	<b>775.00-00</b>
	200221020	
<b>Section 804</b>	<b>Life Insurance Deductions</b>	<b>804.00-00</b>
	200334005	
<b>Section 807</b>	<b>Rules for Certain Reserves</b>	<b>807.00-00</b>
	200328006 200328006 200328006	
	• Items Taken Into Account	807.02-00
	200325001 200325001	
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b>	<b>812.00-00</b>
	200330002	
	• Company's Share of Net Investment Income	812.01-00
	200339049	
	• Policyholder's Share	812.02-00
	200339049	
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	200221036 200223012 200244001 200344003	
	• Variable Contract Defined	817.04-00
	200206047 200246022 200246022 200246022 200248021	
	• Other Special Rules	817.06-00
	200308032 200308032	
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i>	817.08-04
	200244016 200308032 200308032	
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	200202002 200332014 200402001 200403024	
	• Alternative Tax Small Companies	831.02-00
	200223015 200308034 200308034 200332014	
	• Whether Company Qualifies as Insurance Company	831.03-00
	200237010 200242027 200340011	



<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200237010 200340011	<b>832.00-00</b>
	• Premiums Earned 200203016 200330009	832.05-00
	• Reduction of Deduction 200234013 200234013 200234013 200234013	832.07-00
	• Interinsurers or Reciprocal Underwriters 200242005	832.15-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 200201004 200201004	<b>833.00-00</b>
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 200222039	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	• Specified Policy Acquisition Expenses 200334005	848.03-00
	• General Deduction 200334005	848.04-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 200346019 200406005 200401012	<b>851.00-00</b>
	• Diversification Requirement 200403025	851.03-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b>	<b>852.00-00</b>
	• Taxable Income of a Regulated Investment Company 200341014	852.10-00
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200206027 200302006 200327028 200406005 200302006 200329005 200329017 200330025 200333004 200341015 200345008 200351026 200351027 200401012	<b>855.00-00</b>
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 200225033 200226013 200234054 200234054 200234054 200234054 200320018 200320018 200403023 200405007	<b>856.00-00</b>
	• Income Requirements 200236037 200236037 200310014 200310014 200310014	856.01-00
	• Rents From Real Property 200234054 200234054 200234054 200234054 200327048 200320023 200320023	856.04-00
	• Closely Held Determination 200403027	856.06-00
	• Treatment of Wholly Owned Subsidiaries 200304011 200316027 200351025 200403005	856.07-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
	• Requirements to be Taxed as a REIT 200213017 200403030	857.01-00
<b>Section 860E</b>	<b>Treatment of Income in Excess of Daily Accruals on Residual Interests</b>	<b>860E.00-00</b>
	• Excess Inclusions	860E.01-00
	• <i>Generally</i> 200404034	860E.01-01

<b>Section 860G</b>	<b>Other Definitions and Special Rules</b>	<b>860G.00-00</b>
	• Qualified Mortgages 200321015	860G.03-00
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• 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 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 200406032 200307002 200307002 200347002	861.09-06
	• Allocation Apportionment of Research and Experimental Expenditures (In General) 200207012 200243020	861.15-00
<b>Section 862</b>	<b>Income From Sources Without U.S.</b>	<b>862.00-00</b>
	200222011	
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b>	<b>863.00-00</b>
	200403033	
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	200224003	
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 200201009 200201009	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Social Security Benefits</i> 200235026 200235026	871.02-06
<b>Section 877</b>	<b>Expatriation to Avoid Tax</b>	<b>877.00-00</b>
	200211015 200221037 200304007 200335027 200307003 200307003 200309023 200316037 200324021 200332024 200336024 200351004 200403032 200403045 200407009 200407009 200407010 200407010	

	<ul style="list-style-type: none"> <li>• Principal Purpose--the Avoidance of Tax 877.01-00</li> <li>200201029 200201029 200206029 200207001 200208001 200208015 200209027</li> <li>200209030 200210005 200211033 200212018 200212019 200212020 200214013</li> <li>200214022 200214024 200215044 200216019 200217043 200218002 200218024</li> <li>200218028 200218032 200219031 200219033 200220017 200222027 200224015</li> <li>200224024 200225011 200225035 200227030 200229012 200229012 200229012</li> <li>200229012 200229012 200230021 200230021 200234046 200234046 200234046</li> <li>200234046 200234060 200234060 200234060 200234060 200235003 200235003</li> <li>200235014 200235014 200236029 200236029 200236033 200236033 200238013</li> <li>200238013 200238013 200238014 200238014 200238014 200238015 200238015</li> <li>200238015 200239027 200239027 200239027 200240041 200240041 200240041</li> <li>200240041 200241010 200241010 200241010 200242011 200242012 200245033</li> <li>200246025 200246025 200246025 200247041 200304008 200321011 200321014</li> <li>200335016 200346009 200346010 200406012 200250025 200250032 200250034</li> <li>200250035 200252080 200252080 200303059 200303059 200306011 200306011</li> <li>200306036 200306036 200306037 200306037 200307083 200307083 200309025</li> <li>200310002 200310002 200310008 200310008 200310008 200310008 200310020</li> <li>200310020 200310020 200312014 200312014 200312014 200312014 200312014</li> <li>200312014 200314025 200314026 200318041 200318054 200318055 200320021</li> <li>200320021 200323027 200323029 200323030 200326033 200328028 200328028</li> <li>200328028 200328031 200328031 200328031 200329033 200329034 200330036</li> <li>200403047</li> </ul>	
	<ul style="list-style-type: none"> <li>• Ruling Submission by Expatriating Long-Term Resident 877.08-00</li> <li>200210049 200210050 200216020 200216021 200221039 200234036 200234036</li> <li>200234036 200234036 200329025 200345011 200350005 200403035</li> </ul>	
<b>Section 881</b>	<b>Tax on Income of Foreign Corporations Not Connected with United States Business</b> 881.00-00	
	200206008 200227006	
	<ul style="list-style-type: none"> <li>• Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments 881.02-00</li> <li>• <i>Exclusion of Interest Received By CFC From Related Person</i> 881.02-10</li> <li>200203026</li> </ul>	
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b> 882.00-00	
	<ul style="list-style-type: none"> <li>• Interest deductions 882.07-00</li> <li>• <i>Liability/Asset Ratio</i> 882.07-02</li> <li>200232025</li> </ul>	
<b>Section 884</b>	<b>Branch Tax</b> 884.00-00	
	200323033	
	<ul style="list-style-type: none"> <li>• Rules for Termination, Liquidation, Reorganization or Incorporation 884.08-00</li> <li>200346023 200341001</li> <li>• <i>Liquidation of a Foreign Corporation</i> 884.08-20</li> <li>200404042</li> </ul>	
<b>Section 892</b>	<b>Income of Foreign Governments and of International Organizations</b> 892.00-00	
	<ul style="list-style-type: none"> <li>• Foreign Governments Qualifying For Exemption Under Section 892 892.01-00</li> <li>• <i>Controlled Entities of a Foreign Sovereign</i> 892.01-02</li> <li>200216025</li> <li>• Exempt vs. Nonexempt Income Under Section 892 892.02-00</li> <li>200243003</li> </ul>	
<b>Section 894</b>	<b>Income Affected by Treaty</b> 894.00-00	
	200209026	

<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b>	<b>897.00-00</b>
	• U.S. Real Property Interest 200201023 200201023 200304021 200304022 200305027	897.02-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation <b>200409013</b>	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 200326032	897.06-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	200225032 200302042 200302042	
	• Allowance of Credit	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200331001	901.01-04
	• Foreign Taxes on Mineral Income 200302042 200302042	901.04-00
<b>Section 903</b>	<b>Credit for Taxes in Lieu of Income, etc., Taxes</b>	<b>903.00-00</b>
	• Substitution Requirement 200331001	903.40-00
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• 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
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	• Election 200202072 200226010	911.11-00
	• <i>Reelection</i> 200230012 200230012 200248025 200346015	911.11-03
<b>Section 921</b>	<b>Exempt Foreign Trade Income Excluded from Gross Income</b>	<b>921.00-00</b>
	200241014 200241014 200241014	
<b>Section 924</b>	<b>Foreign Trading Gross Receipts</b>	<b>924.00-00</b>
	• Definition of Foreign Trading Gross Receipts 200346005	924.01-00
<b>Section 925</b>	<b>Transfer Pricing Rules</b>	<b>925.00-00</b>
	200215003	
	• Computation of Transfer Pricing 200237024 200348004	925.01-00
	• <i>Election of Grouping</i> 200227014 200305008	925.01-01
<b>Section 927</b>	<b>Other Definitions and Special Rules</b>	<b>927.00-00</b>
	• Definition of Export Property 200231014 200231014 200406015	927.01-00

	• Election and Termination of Election 200221040 200321009	927.04-00
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Filing Requirements of U.S. Residents with Virgin Islands Source Income 200339048	932.01-00
<b>Section 933</b>	<b>Income From Sources Within Puerto Rico</b> 200215019 200352016	<b>933.00-00</b>
<b>Section 952</b>	<b>Subpart F Income Defined</b> 200305016	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021 200242023 200246022 200246022 200246022 200311001 <b>200409035</b>	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 200327052 200341019	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 200206010 200224007 200305016	954.02-00
	• Foreign Base Company Sales Income 200220005	954.03-00
<b>Section 955</b>	<b>Withdrawal Previously Excluded Subpart F Income From Qualified Investment</b>	<b>955.00-00</b>
	• Shipping Income	955.02-00
	• <i>Related Group Elections</i> 200235010 200235010	955.02-01
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 200216022	<b>956.00-00</b>
	• U.S. Property Defined 200229030 200229030 200229030 200229030 200229030	956.03-00
	• Pledges and Guarantees 200216022	956.05-00
<b>Section 960</b>	<b>Special Rules for Foreign Tax Credit</b>	<b>960.00-00</b>
	• Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation 200223022	960.03-00
<b>Section 962</b>	<b>Election by Individuals to be Subject to Tax at Corporate Rates</b> 200247033 200247034	<b>962.00-00</b>
<b>Section 985</b>	<b>Functional Currency</b> 200221017 200303021 200303021	<b>985.00-00</b>
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 200206006 200237003	<b>988.00-00</b>

<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	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 200321015 200327063 200327066 200340015 200301020 200303027 200303027 200306010 200306010 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 200313002 200314007 200314021 200315001 200315015 200318064 200319004 200319004 200319005 200319005 200324035 200324051 200334030 200341005 <b>200409003</b>	
	<ul style="list-style-type: none"> <li>• Allocation of Sales Price <span style="float: right;">1001.01-00</span> 200315040</li> <li>• Amount Realized <span style="float: right;">1001.02-00</span> 200244009</li> <li>• Real Property Taxes Paid by the Purchaser <span style="float: right;">1001.02-02</span> 200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035</li> <li>• Property Differing Materially <span style="float: right;">1001.02-07</span> 200210029 200227020</li> <li>• Valuation of Real Estate <span style="float: right;">1001.15-00</span></li> <li>• Determination Under the Facts <span style="float: right;">1001.15-01</span> 200346007</li> </ul>	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	<ul style="list-style-type: none"> <li>• Liabilities Assumed as Purchase Price <span style="float: right;">1012.06-00</span> 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034</li> <li>• Property Received From Services <span style="float: right;">1012.10-00</span> 200244008</li> </ul>	
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	200240018 200240018 200240018 200240018 200340019 200311030 <ul style="list-style-type: none"> <li>• Basis Equal to FMV At Time of Decedent's Death <span style="float: right;">1014.01-00</span> 200345026</li> </ul>	

	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200313002	1015.03-01
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• <i>Stockholders Contributions</i> 200335034	1016.07-03
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200346007 200251008 200251008 200251008 200251014 200251014 200251014 200329021	<b>1031.00-00</b>
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Exchanges Not Solely In Kind 200404044	1031.07-00
	• Basis 200244010 200342003	1031.08-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200232028 200335034 200403048	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200236003 200236003 200246015 200246015 200246015 200315021	<b>1033.00-00</b>
	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012 200408027	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200323012 200342003	<b>1035.00-00</b>
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 200221042 200233022 200408015 200317011	<b>1041.00-00</b>

	• Transfers Incident to Divorce 200221021	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	<b>1042.00-00</b>
	• Definitions 200337003 200337003 200337003	1042.03-00
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	<b>1060.00-00</b>
<b>Section 1082</b>	<b>Basis for Determining Gain or Loss</b> 200240006 200240006 200240006 200240006	<b>1082.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200211042 200215037 200218034 200243002 200335034	<b>1221.00-00</b>
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200221008	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200209007 200209008 200215037 200335029 200403051	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	<b>1223.00-00</b>
	• Decedent and Estate 200213014 200324051	1223.01-00
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 200215037 200335034	<b>1231.00-00</b>
<b>Section 1233</b>	<b>Gains and Losses from Short Sales</b> 200335033	<b>1233.00-00</b>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200209007 200209008	<b>1234A.00-00</b>



<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 200219017 200219019 200219020 200219021 200219026 200249002	<b>1235.00-00</b>
	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
<b>Section 1241</b>	<b>Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)</b> 200218034	<b>1241.00-00</b>
<b>Section 1259</b>	<b>Constructive Sales of Appreciated Financial Positions</b> 200217039 200236045 200236045	<b>1259.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Accrual - Principal Subject to Acceleration 200347016	1272.06-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 200347016	1275.08-00
<b>Section 1291</b>	<b>PFIC Interest on Tax Deferral</b>	<b>1291.00-00</b>
	• Paying Elections by QEF Shareholders	1291.06-00
	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200303024 200303024	1291.06-02
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200212014 200245034 200327026 200406025 200303024 200303024 200328003 200328003 200328003 200339053 200404026 200404027 200404028 200404038 200404039 200404040 200404041	1295.02-02
<b>Section 1301</b>	<b>Averaging of Farm Income</b> 200213026	<b>1301.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 200232001 200242037 200324002	<b>1311.00-00</b>
<b>Section 1312</b>	<b>Circumstances of Adjustment</b>	<b>1312.00-00</b>
	• Double Disallowance of a Deduction or Credit 200324002	1312.05-00
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 200251001 200251001 200251001	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 200235030 200235030 200327053	<b>1341.00-00</b>
	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00

**Section 1361****Definitions****1361.00-00**

200211032 200215006 200229037 200229037 200229037 200229037 200229037  
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 200404037

• *Small Business Corporation v. Not a Small Business Corporation* 1361.01-00  
 200201005 200201005 200205044 200248023 200344011 200313004 200320008  
 200320008 200404031

• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02  
 200344005

• *Non-Resident Alien as Shareholder* 1361.01-03  
 200226031

• *More than One Class of Stock* 1361.01-04  
 200221035 200226032 200308035 200308035 200314016 200326023 200326024  
 200326025 200407006 200407006

• *Certain Trusts Permitted as Shareholders* 1361.03-00  
 200311019

• *Grantor Trusts* 1361.03-01  
 200339026

• *Qualified Subchapter S Trusts* 1361.03-02  
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• *Electing Small Business Trusts* 1361.03-03  
 200227021 200401011

• *Qualified Subchapter S Subsidiary* 1361.05-00  
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**Section 1362****Election by Small Business Corporation****1362.00-00**

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• *Eligible v. Ineligible* 1362.01-00  
 200217048 200222009 200344019 200306026 200306026

• *Election After Termination* 1362.01-02  
 200218017 200239007 200239007 200239007 200245021

• Late Elections

1362.01-03

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200330037 200332007 200332012 200332023 200333002 200333007 200333022  
200333025 200334007 200334008 200334015 200334016 200334022 200334023  
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200404023 200404033 200404046 200404047 200407004 200407004 **200409006**  
**200409017 200409032**

• Termination of Election  
200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200344005 200250006 200250007  
200250008 200303032 200303032 200316030 200324050 200330004 200330005  
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200402009 200402019

• *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  
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200404019 **200409011**

• *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 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200340020 200340022 200343003 200343004 200343009 200343024 200344005 200344013 200344014 200406016 200408011 200408021 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 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 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 200334014 200334017 200337008 200337008 200337008 200338007 200341009 200347005 200347006 200347007 200347012 200347015 200347025 200348009 200350011 200352010 200352014 200402021 200403081 200404045 <b>200409012 200409023</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	200207015 200223052 200230030 200230030 200308033 200335034 200308033 200402003	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>	<b>1367.00-00</b>
	200223052	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	200401009 200402009 200402019	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b>	<b>1374.00-00</b>
	200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	
	• Net Recognized Built-in Gain	1374.02-00
	200329011	
	• Recognized Built-in Loss	1374.04-00
	200329011	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	200210041 200210042 200210045 200210046 200218033 200403078	
<b>Section 1377</b>	<b>Definitions and Special Rules</b>	<b>1377.00-00</b>
	• Post-termination Transition Period	1377.02-00
	200207015 200223052 200230030 200230030	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017 200404003	

<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037 200244013 200252027 200252027	<b>1388.00-00</b>
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b> 200214016	<b>1396.00-00</b>
<b>Section 1398</b>	<b>Rules Relating to Individual's Title 11 Cases</b> • Cases Under Chapter 7 or 11 200217003	<b>1398.00-00</b> 1398.01-00
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200222008 200325002 200325002	<b>1401.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 200212027 • Net Earnings From Self-Employment 200305001 200305002 • Self-Employment Income 200321018 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002 200404048 • Partner's Taxable Year Ending as the Result of Death • <i>Retirement Payments to Retired Partners</i> 200403056	<b>1402.00-00</b> 1402.01-00 1402.02-00 1402.05-00 1402.06-00 1402.06-01
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200219011 200244017 • Who must Withhold • <i>Liability of Withholding Agent</i> 200243003 • Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	<b>1441.00-00</b> 1441.01-00 1441.01-02 1441.02-00
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 200243003 200244017	<b>1442.00-00</b>
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b> 200244017	<b>1443.00-00</b>
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	<b>1445.00-00</b> 1445.07-00
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b> • Partner's Credit For Withholding Taxes 200251013 200251013 200251013	<b>1446.00-00</b> 1446.08-00
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200247002 • Intercompany Transactions 200209025 200302002 200302002 200334037 200345049	<b>1502.00-00</b> 1502.13-00

	• <i>Stock of Members</i>	1502.13-01
	200232028	
	• <i>Loss Disallowance Rule</i>	1502.20-00
	200206050 200209051 <b>200409015 200409030</b>	
	• <i>Consolidated Net Operating Loss Deduction</i>	1502.21-00
	200209002 200214023 200305019 200306025 200306025 200307075 200307075	
	200312018 200312018 200312018 200312018 200312018 200312018 200401013	
	200402013 200403017 200403018 200403039 200403074	
	• <i>Investment Adjustment</i>	1502.32-00
	200215002	
	• <i>Earnings and Profits</i>	1502.33-00
	200225014 200317019	
	• <i>Life and Non-Life</i>	1502.50-00
	200344002 200252070 200252070 200323002	
	• <i>Filing Requirements</i>	1502.75-00
	200203059 200220018 200238026 200238026 200238026 200303055 200303055	
	200312013 200312013 200312013 200312013 200312013 200312013 200333015	
	200351001 200401008	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200232016 200339008	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
	200227001 200303056 200303056 200312015 200312015 200312015 200312015	
	200312015 200312015	
	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	200203007 200210012 200235011 200235011	
	• <i>Alternative Agents of the Group</i>	1502.77-01
	200235011 200235011 200307077 200307077	
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	200203007	
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• <i>Dual Consolidated Loss</i>	1503.04-00
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023	
	200210062 200213022 200213023 200213024 200214004 200216014 200216023	
	200216024 200219027 200227032 200229022 200229022 200229022 200229022	
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	200229040 200229040 200229040 200229040 200229044 200229044 200229044	
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	200236035 200240045 200240045 200240045 200240045 200240046 200240046	
	200240046 200240046 200243043 200245036 200245037 200247043 200304001	
	200304028 200321008 200327036 200340016 200344023 200346003 200346004	
	200408001 200408026 200250011 200313018 200316039 200318068 200320012	
	200320012 200323032 200330038 200330040 200333010 200336025 200336027	
	200339051 200348003 <b>200409036 200409037</b>	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200201014 200201014 200238029 200238029 200238029 200302014 200251009	
	200251009 200251009 200302014	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	200252060 200252060 200329028	



	• 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
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 200341002	2001.02-00
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b> 200218003	<b>2013.00-00</b>
<b>Section 2031</b>	<b>Definition</b> 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	<b>2031.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 200203031 200236041 200236041 200247007 200302007 200406039 200302007 200348010	<b>2032.00-00</b>
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
	• Included Property 200343002	2032.05-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	<b>2033.00-00</b>
	• Life Estate 200213014	2033.09-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010 200404009	<b>2036.00-00</b>
	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200314009 200404004	2036.07-00

	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 200213014	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010	<b>2038.00-00</b>
	• Power to Alter or Amend	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030	2038.01-01
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b>	<b>2039.00-00</b>
	• Amount to Be Included 200210009	2039.02-00
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200406040 200406041 200406042 200406043 200406044 200311020 200324018 200345006 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200407018 200407018	<b>2041.00-00</b>
	• 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
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200303016 200303016 200314009 200404013	<b>2042.00-00</b>
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	<b>2044.00-00</b>
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	2044.01-01
	• Property Treated as Passing From Decedent 200403093	2044.02-00
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200241044 200241044 200241044	<b>2053.00-00</b>
	• Claims Against the Estate	2053.09-00

	• <i>Claim Extinguished - Effect of Post Death Events</i>	2053.09-13
	200217022	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	200204022 200223013 200223014 200229046 200229046 200229046 200229046	
	200229046 200230018 200230018 200232015 200234038 200234038 200234038	
	200234038 200241044 200241044 200241044 200252032 200252032 200306008	
	200306008 200306009 200306009	
	• To Corporation or Association Organized for Exclusively Charitable Purposes	2055.02-00
	200302005 200302005	
	• To Trustee or Fraternal Society for Charitable Purposes	2055.03-00
	200322013	
	• <i>Presently Ascertainable Charitable Remainder</i>	2055.03-03
	200227015	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	200340001 200402012	
	• <i>Transfers Subject to Condition</i>	2055.07-02
	200202032	
	• Modification of Will	2055.09-00
	• <i>Contest</i>	2055.09-02
	200252077 200252077 200306002 200306002	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	200232015 200302029 200302029 200306008 200306008 200306009 200306009	
	• <i>Unitrusts</i>	2055.12-05
	200330028	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	200218029	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	200230022 200230022	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	200201026 200201026 200224006 200230022 200230022 200232015 200302029	
	200302029 200305023 200306008 200306008 200306009 200306009 200330028	
	200350012	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De-duction)</b>	<b>2056.00-00</b>
	200211028 200219003 200223013 200223014 200234017 200234017 200234017	
	200234017 200236021 200236021 200240020 200240020 200240020 200240020	
	200241032 200241032 200241032 200243030 200324023	
	• Terminable Interests	2056.01-00
	• <i>Life Estate</i>	2056.01-01
	200222024 200224016 200319002 200319002	
	• Qualified Terminable Interest Property	2056.07-00
	200218003 200226020 200241012 200241012 200241012 200406004 200318039	
	200339003 200403093 200407016 200407016	
	• <i>Effective Election</i>	2056.07-01
	200229043 200229043 200229043 200229043 200229043 200232030 200236017	
	200236017 200248007 200323010 200336014	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	200204022 200232015	

<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>	
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00	
	• Imposition of Estate Tax	2056A.03-00	
	• <i>Distributions Before Death of the Spouse</i> 200309006	2056A.03-01	
	• Effective Election 200211021 200352005	2056A.04-00	
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b>	<b>2057.00-00</b>	<b>R</b>
	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008		
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b>	<b>2057.00-00</b>	<b>R</b>
	200313001 200317008 200328012 200328012 200328012 200339025		
<b>Section 2104</b>	<b>Property Within U.S.</b>	<b>2104.00-00</b>	
	200243031		
<b>Section 2107</b>	<b>Expatriation to Avoid Tax</b>	<b>2107.00-00</b>	
	200303037 200303037		
<b>Section 2205</b>	<b>Reimbursement Out of Estate</b>	<b>2205.00-00</b>	
	• Apportionment of Tax According to State Law 200206024	2205.01-00	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>	
	200223047		
	• Recovery With Respect to Gift Tax 200224016 200230017 200230017 200319002 200319002	2207A.02-00	
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>	
	200303015 200303015		
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>	
	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 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 200315015 200319004 200319004 200319004 200319004 200319005 200319005 200320015 200320015 200328030 200328030 200328030 200334020 200334025 200352004 200401009 200402009 200402019 200403094 200404013 <b>200409003</b>		
	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	2501.01-00	
	• Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S. 200303015 200303015	2501.06-00	
<b>Section 2502</b>	<b>Rate of Tax</b>	<b>2502.00-00</b>	
	200334020		
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>	
	• Present v. Future Interests 200341002	2503.03-00	
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>	
	200334020		

<b>Section 2505</b>	<b>Unified Credit Against Gift Tax</b> 200334020	<b>2505.00-00</b>
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 200318064 200328026 200328026 200328026 200337012 200337012 200337012 200401009 200402009 200402019	<b>2511.00-00</b>
	• Consideration 200209007 200209008	2511.02-00
	• Retention of Powers	2511.07-00
	• <i>Relinquishment of Power</i> 200324018	2511.07-05
	• Transfer of Life Estate or Other Right Over Income 200339021	2511.10-00
	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020 200348011	2511.11-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 200212006 200223013 200223014 200233022 200245053	<b>2512.00-00</b>
	• Valuation of Property in General 200337012 200337012 200337012	2512.01-00
	• Transfers for Insufficient Consideration 200401009 200402009 200402019	2512.13-00
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 200205027 200213013 200408014 200320010 200320010 200345038 <b>200409004</b> <b>200409026</b>	<b>2513.00-00</b>
	• Joint and Several Liability 200205027	2513.03-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200247013 200303016 200303016 200324018 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	<b>2514.00-00</b>
	• Power Created on or Before October 21, 1942 200205033	2514.01-00
	• Power Created After October 21, 1942 200335015 200311020	2514.02-00
	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 200221021 200221042 200408015 200333013	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 200204022 200208028 200208029 200208030 200208033 200225015 200232015	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200302029 200406038 200302029 200333023	2518.01-00
	• <i>Time Limit</i> 200339021	2518.01-01
	• Disclaimer of Less than an Entire Interest 200230022 200230022 200302029 200302029 200303020 200303020	2518.02-00

<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023 200328015 200328015 200328015 200403093 200407016 200407016	
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200328030 200328030 200328030 200404009	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Transfer Subject to a Condition or Power</i> 200341002	2522.02-02
	• <i>Charitable Remainder Trusts</i> 200205008 200207026 200215032	2522.02-03
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200339018	2522.02-04
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	200210051 200223013 200223014 200314012 200403094	
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 200406004	2523.06-01
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	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 200302004 200308045 200340015 200346008 200252064 200252064 200302004 200303027 200303027 200303030 200303030 200305024 200308045 200312006 200312006 200312006 200312006 200312006 200312006 200312007 200312007 200312007 200312007 200312007 200312007 200312008 200312008 200312008 200312008 200312008 200312008 200312009 200312009 200312009 200312009 200312009 200312009 200314003 200314007 200314011 200315013 200316023 200319004 200319004 200319004 200319004 200319005 200319005 200320011 200320011 200323011 200324001 200324004 200324005 200324006 200324007 200324008 200324009 200324010 200324051 200326001 200326002 200328032 200328032 200328032 200341011 200345009 200347011 200352004 200402020 200404005 200404006 200404007 200404012 200404013 200404014 200404017 200404018 200404020 200404021 200404022 <b>200409003</b>	
	• Exceptions 200203029 200241041 200241041 200241041	2601.03-00

	• <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 200241041 200406040 200406041 200406042 200406043 200406044 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083 200306027 200306027 200306028 200306028 200310021 200310021 200310021 200315002 200315015 200320015 200320015 200326029 200345006 200401009 200402009 200402019	
	• <i>Transitional Rules</i>	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200217036 200217037 200227020 200313002 200328026 200328026 200328026	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019 200314004 200318042 200318044 200318045	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	200215001	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	200227022	
	• <i>Allocations Irrevocable</i>	2631.01-00
	200313008 200324032 200328016 200328016 200328016 200345001 200345002 200345002 200401010 200403077	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	200218001 200224018 200242002	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	200212024 200212025 200218010 200218011 200218012 200218015 200223016 200227017 200235013 200235013 200240019 200240019 200240019 200240019 200245018 200247038 200247039 200248012 200302017 200304024 200327040 200340013 200343015 200343018 200406033 200301027 200301028 200302017 200303022 200303022 200310016 200310016 200310016 200313008 200314010 200315006 200315008 200315023 200317012 200317013 200318005 200318006 200318007 200318008 200318009 200318010 200318011 200318012 200318013 200318014 200320009 200320009 200320010 200320010 200320016 200320016 200322014 200322015 200323040 200324032 200324034 200324044 200324049 200328016 200328016 200328016 200328021 200328021 200328021 200329039 200329041 200330024 200332009 200336003 200338002 200342001 200345001 200345038 200348005 200352007 200352011 200401010 200402018 200403072 200403077 <b>200409026</b>	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	200201002 200201002 200201003 200201003	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	200339052 200341006 200341013 200341016	

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	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 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 200302033 200302035 200302037 200302038 200308037 200327005 200327006 200327007 200335024 200340013 200340021 200343014 200343015 200343018 200344020 200346018 200408005 200408014 200408025 200252065 200252065 200252076 200252076 200252086 200252086 200301037 200302033 200302035 200302037 200302038 200303053 200303053 200306016 200306016 200306017 200306017 200306018 200306018 200306020 200306020 200306031 200306031 200307078 200307078 200307082 200307082 200307088 200307088 200308037 200309005 200309007 200309010 200309026 200310013 200310013 200310013 200310013 200311009 200311013 200313012 200313013 200314006 200316031 200316033 200316034 200316035 200316036 200318056 200318057 200318063 200323025 200323037 200324044 200324049 200326004 200326030 200328019 200328019 200328019 200328021 200328021 200328021 200330016 200330026 200332006 200333019 200334018 200334019 200338005 200342001 200345038 200351012 200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 <b>200409002 200409028</b>	
	• Inclusion Ratio Defined	2642.01-00
	200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010 200305022 200306015 200306015 200320006 200320006 200323040 200324041 200352006 200352011 <b>200409004</b>	
	• <i>Applicable Fraction</i>	2642.01-01
	200343019	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	200317017	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	200215001 200236021 200236021 200243030	
	• Transferor Defined	2652.01-00
	200408014 200403093 200407016 200407016	
	• <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 200306035 200306035 200315016 200330027 200339052 200341006 200351010 200404011	
	• Interest Defined	2652.03-00
	200232027 200315016	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	200242002	
	• Separate Shares	2654.03-00
	200226026 200339052 200352011	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	200407006 200407006	



<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 200406045 200250033 200319001 200319001 200319002 200319002	
	• Valuation of Retained Interests	2702.01-00
	200408015	
	• Exceptions	2702.02-00
	• <i>Personal Residence in Trust</i>	2702.02-02
	200211036 200220014 200220015 200241039 200241039 200241039	
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	200348006 200407006 200407006	
<b>Section 2704</b>	<b>Treatment of Lapsing Rights and Restrictions</b>	<b>2704.00-00</b>
	200407006 200407006	
<b>Section 3102</b>	<b>Deduction of Tax From Wages; Liability for and Payment of Tax</b>	<b>3102.00-00</b>
	200339001	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	200222029 200235029 200235029 200311043 200313020	
	• Wages	3121.01-00
	200305007 200333003	
	• <i>Back Pay</i>	3121.01-01
	200214001 200244004 200303003 200303003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	200322012	
	• <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 200305006	
	• <i>Standby Employee Wages</i>	3121.01-17
	200206053	
	• Employment	3121.02-00
	200211005 200312012 200312012 200312012 200312012 200312012 200312012	
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	200346002	
	• <i>Voluntary Coverage of State, etc., Employees</i>	3121.02-06
	200206053	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	200206053 200330018	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	200318027	
	• <i>Student Employee of School, etc.</i>	3121.02-10
	200212029 200215048	
	• Employees	3121.04-00
	200215053 200222005 200345013	
	• <i>Common Law Tests</i>	3121.04-01
	200206053 200234007 200234007 200234007 200234007 200323022 200323023 200324043 200329044 200339006 200351014 200407014 200407014	

	• <i>Insurance Salesmen</i> 200203005	3121.04-18
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>In General</i> 200211037	3121.10-01
	• <i>Past Audit</i> 200337011 200337011 200337011 200402005	3121.10-03
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200206053 200247014 200303029 200303029	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Employer Contributions</i> 200229017 200229017 200229017 200229017 200229017	3121.16-01
	• Benefits Provided Under Certain Employee Benefit Plans 200322002	3121.17-00
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200202050 200203023 200203024 200203025 200203028 200205030 200206020 200210016 200211038 200211039 200214006 200214008 200214009 200214010 200217019	3231.01-00
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Employment	3306.03-00
	• <i>Services for U.S. or an Instrumentality Excepted</i> 200238001 200238001 200238001	3306.03-01
	• Employees 200222005 200234007 200234007 200234007 200234007 200323022 200323023 200324043 200329044 200339006 200351014	3306.05-00
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	200307084 200307084 200310007 200310007 200310007 200339001	
	• Employer-Employee Relationship 200222005	3401.04-00
	• <i>Employer v. Not an Employer</i> 200214001 200233004 200347004	3401.04-01
	• <i>Employee v. Not an Employee</i> 200234007 200234007 200234007 200234007 200323022 200323023 200329044 200339006	3401.04-02
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	200303041 200303041	
	• Employee Incurring No Income Tax Liability 200206053	3402.10-00
	• Withholding on Payments of Indian Casino Profits 200222003	3402.20-00
<b>Section 3405</b>	<b>Special Rules for Pensions, Annuities, and Certain Other Deferred Income</b>	<b>3405.00-00</b>
	200240051 200240051 200240051 200240051 200344022 200352016	

<b>Section 3406</b>	<b>Backup Withholding</b> 200206053	<b>3406.00-00</b>
	• Reportable Payment 200226018	3406.02-00
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b> 200327008	<b>4041.00-00</b>
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 200202021 200202068 200215004 200221019 200227005 200237002 200349001 200315005 200333001 200341003 200403001	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b>	<b>4052.00-00</b>
	• First Retail Sale 200309002	4052.01-00
<b>Section 4064</b>	<b>Gas Guzzler Tax</b> 200341008	<b>4064.00-00</b>
<b>Section 4093</b>	<b>Exemptions: Special Rule(Amended, Pub. L. 103-66)(Before 1994)</b>	<b>4093.00-00</b>
	• Producer 200244007	4093.02-00
<b>Section 4161</b>	<b>Sporting Goods Taxes</b> 200221015	<b>4161.00-00</b>
	• Sport Fishing Equipment 200244005	4161.01-00
<b>Section 4221</b>	<b>Certain Tax-Free Sales</b> 200327008	<b>4221.00-00</b>
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 200227008 200242021 200343001	<b>4251.00-00</b>
<b>Section 4253</b>	<b>Exemptions</b> 200327008	<b>4253.00-00</b>
	• Common Carriers and Communication Companies 200227008	4253.06-00
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 200203019 200314028 200404001	<b>4261.00-00</b>
<b>Section 4371</b>	<b>Foreign Insurers Policies Tax (Taxable v. Not Taxable)</b> 200216010 200216029 200224025 200236023 200236023 200239030 200239030 200239030 200243029 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039 200332008 200403075 <b>200409022</b>	<b>4371.00-00</b>
	• Reinsurance 200348001	4371.03-00
<b>Section 4402</b>	<b>Exemptions</b>	<b>4402.00-00</b>
	• State Conducted Lotteries, Etc. 200337007 200337007 200337007	4402.03-00
<b>Section 4483</b>	<b>Exemptions</b> 200327008	<b>4483.00-00</b>

<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>	<b>4940.00-00</b>
	200204042 200204053 200205048 200205049 200206057 200216033 200224035 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 200408033 200408034 200408035 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004	
	• 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
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	200204039 200207028 200207029 200218036 200218041 200218042 200219036 200219039 200225042 200227043 200232033 200247051 200304025 200321022 200408031 200251010 200251010 200251010 200301020 200303061 200303061 200312003 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200314021 200315031 200319009 200319009 200403051	
	• 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 200321022 200343026 200408033 200408034 200408035 200252092 200252092 200309027 200310024 200310024 200310024 200315028 200315032 200315034 200315035 200316042 200318069 200323046 200323047 200324035 200326039 200326040 200333030 200342008 200347017 200352021	
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	200209061 200216032 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200311033 200311035 200311040 200319009 200319009 200328049 200347023	
	• Definitions of Principal Terms 200331007 200347017	4942.03-00
	• <i>Distributable Amount</i> 200204039 200204044 200204046 200204047 200246031 200246031 200246031	4942.03-02
	• <i>Minimum Investment Return</i> 200205049 200207031 200329049	4942.03-03

	• <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 200321023 200327062 200343027 200343028 200408033 200408034 200408035 200251019 200251019 200251019 200323046 200323047 200331005 200331006 200331008 200332019 200347018 200347021 200351031	
	• <i>Set-Asides</i>	4942.03-07
	200204037 200207030 200212034 200224031 200224032 200225036 200230040 200230040 200235036 200235036 200245059 200247054 200302051 200327062 200302051 200303063 200303063 200318070 200318071 200318072 200347018 200347021	
	• <i>Other Definitions</i>	4942.04-00
	200232036	
	• <i>Operating Foundations</i>	4942.05-00
	• <i>Assets Test</i>	4942.05-03
	200343027 200343028	
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058 200323045 200332020 200347023	
	• <i>Definition of Excess Business Holdings</i>	4943.03-00
	200204039 200343027 200343028 200408033 200408034 200408035 200347017	
	• <i>Other Definitions and Rules</i>	4943.04-00
	200241047 200241047 200241047 200323045	
	• <i>Business Enterprise</i>	4943.04-03
	200202077 200222034 200407024 200407024	
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	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 200408033 200408034 200408035 200347023	
	• <i>Exception for Program-Related Investments</i>	4944.03-00
	200218038 200222034 200246036 200246036 200246036 200343027 200343028 200331005 200331006 200331007 200331008 200347017	
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
	200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200340026 200344026 200344027 200344028 200349007 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 200332019 200342008 200347023 <b>200409040</b>	
	• <i>Definition of Taxable Expenditure</i>	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 200408033 200408034 200408035 200341024	

	• <i>Grants to Organizations</i>	4945.04-05
	200222034 200321023 200408033 200408034 200408035	
	• <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 200343027 200343028 200323046 200323047 200324057 200331005	
	200331006 200331007 200331008 200347017	
	• <i>Other Definitions</i>	4945.05-00
	200321022	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	200408031 200324056	
	• <i>Disqualified Person</i>	4946.01-00
	200204039 200213028 200241047 200241047 200241047 200321022	
	• <i>Foundation Manager</i>	4946.02-00
	200204044 200204046 200204047 200213028	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	200223008 200302005 200302005	
	• <i>All Unexpired Interests Devoted to Section 170(c)(2)(B) Purposes</i>	4947.01-00
	200235035 200235035	
	• <i>Split-Interest Trusts</i>	4947.02-00
	200408031 200315040	
	• <i>Exclusions Involving Status of Income Interests</i>	4947.02-01
	200224035 200310024 200310024 200310024	
<b>Section 4948</b>	<b>Special Tax Rules for Certain Foreign Organizations</b>	<b>4948.00-00</b>
	200226012	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	200244028 200247055 200335037 200332018	
<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b>	<b>4962.00-00</b>
	200347023	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	200204052 200219041 200246033 200246033 200246033 200406047 200401018	
	• <i>Additional Tax</i>	4971.02-00
	200236050 200236050 200246034 200246034 200246034 200326044 200341022	
	200342005	
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	200230044 200230044	
	• <i>Excess Contributions</i>	4972.02-00
	200334041 200403096 200404050	
	• <i>Tax on Nondeductible Contributions to Qualified Employer Plans</i>	4972.04-00
	200211050	
<b>Section 4974</b>	<b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b>	<b>4974.00-00</b>
	200204038 200222033	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	200223066 200234070 200234070 200234070 200234070 200237026 200321020	

	• 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 200408032	4975.04-02
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b>	<b>4976.00-00</b>
	200211053 200219002 200327063 200327066 200301033 200301047 200333005	
	• Disqualified Benefits 200203073 200203074 200203075 200204045 200206056 200208003 200210025 200219002 200223068 200245062 200245063 200304003 200304004 200304005 200301022 200301030 200338023	4976.01-00
<b>Section 4979</b>	<b>Tax on Certain Excess Contributions</b>	<b>4979.00-00</b>
	200403096 200404050	
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b>	<b>4980.00-00</b>
	200208037 200212035 200214031 200221049 200222035 200226001 200227040 200227041 200344025 200250040 200252094 200252094 200317049 200334043	
	• Amount of Reversion 200221049 200227040 200227041	4980.01-00
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b>	<b>4982.00-00</b>
	200202065 200205042 200207020 200216031 200308038 200308038	
<b>Section 4999</b>	<b>Golden Parachute Payments</b>	<b>4999.00-00</b>
	200212005 200212007 200212008	
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	200229011 200229011 200229011 200229011 200229011	
	• Required Records Doctrine 200209028	6001.02-00
	• Automatic Data Processing Systems 200324057	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b>	<b>6011.00-00</b>
	200235002 200235002 200242036 200338013	
	• Form of Return 200203003 200304031 200304032	6011.06-00
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b>	<b>6012.00-00</b>
	200217055 200219018 200236043 200236043	
	• Individuals 200230033 200230033	6012.01-00
	• Receivers 200219018	6012.04-00
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b>	<b>6013.00-00</b>
	• Marital Status 200202001	6013.03-00
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b>	<b>6015.00-00</b>
	200204003 200213006	
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b>	<b>6020.00-00</b>

	• Return Prepared by IRS Personnel 200304031	6020.02-00
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 200204044 200204046 200204047	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 200214026	6033.01-00
	• Required Information	6033.02-00
	• <i>Private Foundation</i> 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200241056 200241056 200241056	6033.02-01
<b>Section 6038A</b>	<b>Information with Respect to Certain Foreign Corporations</b>	<b>6038A.00-00</b>
	• Definitions	6038A.02-00
	• <i>Related Party</i> 200238044 200238044 200238044 200247045	6038A.02-01
<b>Section 6038B</b>	<b>Notice of Certain Transfers to Foreign Persons</b> 200221046	<b>6038B.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 200206053 200222001 200224008 200340004 200316040 200336030 200352016 <b>200409033</b>	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200226018 200344022	6041.03-00
	• Foreign Items 200352016	6041.04-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	• Payments to Attorneys 200206053	6045.07-00
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b>	<b>6049.00-00</b>
	• Reportable Interest 200226018	6049.01-00
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 200211046 200212002 200239034 200239034 200239034	<b>6050I.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 200212004 200336030	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 200224008	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 200236043 200236043 200247046 200338013	<b>6061.00-00</b>
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 200247046 200338013	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 200338013	<b>6063.00-00</b>
<b>Section 6065</b>	<b>Verification of Returns</b>	<b>6065.00-00</b>
	• Written Declaration 200209006	6065.03-00



<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 200202071 200236042 200236042	<b>6081.00-00</b>
<b>Section 6091</b>	<b>Place for Filing Returns or Other Documents</b> 200236002 200236002	<b>6091.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 200242037 200316011	<b>6103.00-00</b>
	• Disclosure Pursuant to Taxpayer's Consent 200321017	6103.03-00
	• Disclosure to States for State Tax Administration 200338014	6103.04-00
	• Disclosure to Persons Having Material Interest 200215051 200242039	6103.05-00
	• Disclosure for Tax Administration Purpose 200240024 200240024 200240024 200240024	6103.11-00
<b>Section 6109</b>	<b>Identifying Numbers</b> 200231013 200231013 200233003 200235027 200235027	<b>6109.00-00</b>
<b>Section 6111</b>	<b>Registration of Tax Shelters</b> 200229006 200229006 200229006 200229006 200229006	<b>6111.00-00</b>
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 200321006 200340012 200339043	<b>6166.00-00</b>
	• Acceleration of Payments 200321006	6166.02-00
	• Active Trade or Business 200340012 200339043	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200340012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 200321006	6166.52-00
<b>Section 6201</b>	<b>Assessment Authority</b> 200242036	<b>6201.00-00</b>
<b>Section 6203</b>	<b>Method of Assessment</b> 200239028 200239028 200239028	<b>6203.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 200202069 200235031 200235031	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> 200202069	<b>6212.00-00</b>
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 200230033 200230033	6212.02-04
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>	<b>6213.00-00</b>
	• 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

	• Waiver of Restrictions 200305004	6213.08-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b>	<b>6223.00-00</b>
	• Mailing Notice 200230036 200230036	6223.03-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	• Extension by Agreement 200302001 200302001	6229.02-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 200203007	6229.07-00
<b>Section 6231</b>	<b>Definitions and Special Rules</b>	<b>6231.00-00</b>
	• 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
<b>Section 6302</b>	<b>Mode or Time of Collection</b>	<b>6302.00-00</b>
	200251002 200251002 200251002	
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
	200235023 200235023	
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b>	<b>6325.00-00</b>
	200248008	
<b>Section 6331</b>	<b>Levy and Distraint</b>	<b>6331.00-00</b>
	200233001 200235023 200235023 200301041 200330041	
<b>Section 6334</b>	<b>Property Exempt From Levy</b>	<b>6334.00-00</b>
	200319006 200319006 200319007 200319007 200323024	
<b>Section 6335</b>	<b>Sale of Seized Property</b>	<b>6335.00-00</b>
	200301041	
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b>	<b>6402.00-00</b>
	200202056 200204014 200213012 200224020 200236025 200236025 200242037 200251013 200251013 200251013	
	• 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
<b>Section 6404</b>	<b>Abatements</b> 200201010 200201010 200213009 200304033 200314027	<b>6404.00-00</b>
	• Interest Assessments	6404.04-00
	• <i>Erroneous Refund Check</i> 200223001	6404.04-02
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b> 200224020	<b>6405.00-00</b>
	• By Treasury to Joint Committee 200227011	6405.01-00
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 200243019	<b>6411.00-00</b>
<b>Section 6416</b>	<b>Certain Taxes on Sales and Services</b> 200215004 200234040 200234040 200234040 200234040	<b>6416.00-00</b>
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 200302003 200302003	<b>6427.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 200204001 200216007 200218009 200221004 200221006 200221010 200243019	<b>6501.00-00</b>
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 200304031 200304032 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
	• Waiver of Limitation (Waived v. Not Waived) 200221006 200307077 200307077	6501.08-00
	• <i>Filing of Waiver by Fiduciary</i> 200307077 200307077	6501.08-08
	• <i>Execution by Corporate Officer</i> 200204001 200307077 200307077	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
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 200238042 200238042 200238042	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 200240042 200240042 200240042 200240042	<b>6503.00-00</b>
	• Extensions for Payment of Tax Attributable to Recoveries of Foreign Expropriation Losses 200203007	6503.06-00
	• Extension in Case of Certain Summonses	6503.11-00
	• <i>Designated Summons</i> 200221004	6503.11-01
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 200210015 200215003 200218005 200221004 200232013 200237001	<b>6511.00-00</b>
	• Special Rules	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
	• Recoupment (Bull Case) 200324002	6511.04-00
	• Amended or Supplemental Claims 200209028	6511.05-00
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	• Suits by Taxpayer	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 200203002	6532.02-01
	• <i>Waiver of Notice of Disallowance</i> 200202069	6532.02-05
	• Suits By U.S. for Recovery of Erroneous Refunds	6532.03-00
	• <i>Fraud or Misrepresentation of a Material Fact</i> 200251002 200251002 200251002	6532.03-01
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 200204014 200226044 200303012 200303012	<b>6601.00-00</b>
	• Interest on Deficiencies 200204014 200303012 200303012	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
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 200202056 200216017 200225001 200251013 200251013 200251013 200323020	<b>6611.00-00</b>
	• Interest on Credits 200202056	6611.03-00
	• No Interest Until Return in Processible Form 200203003	6611.09-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 200204014 200232013	<b>6621.00-00</b>
	• Overpayment and Underpayment Rates 200212028 200407015 200407015	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 200208024	6621.04-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 200236042 200236042 200239028 200239028 200239028	<b>6651.00-00</b>
<b>Section 6654</b>	<b>Failure By Individual to Pay Estimated Income Tax</b>	<b>6654.00-00</b>
	• Failure to Pay Estimated Tax	6654.01-00
	• <i>Order of Crediting Payments</i> 200247018	6654.01-03
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 200217021 200224011 200242006	<b>6662.00-00</b>
	• Negligence 200211040 200214001	6662.01-00
	• Substantial Understatement of Income Tax 200211040	6662.02-00
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 200235028 200235028	<b>6672.00-00</b>
<b>Section 6673</b>	<b>Damages Assessable for Instituting Proceedings Before the Tax Court Merely for Delay (for Delay v. Not for Delay)</b>	<b>6673.00-00</b>
	• Assessment and Collection 200218009	6673.04-00
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 200211040 200402008	<b>6700.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 200242036	<b>6702.00-00</b>
<b>Section 6871</b>	<b>Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.</b> 200235025 200235025	<b>6871.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 200224020	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 200210007	<b>7121.00-00</b>
<b>Section 7122</b>	<b>Compromises</b> 200248008	<b>7122.00-00</b>

<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 200206009	<b>7402.00-00</b>
<b>Section 7405</b>	<b>Action for Recovery of Erroneous Refunds</b> 200251002 200251002 200251002	<b>7405.00-00</b>
<b>Section 7422</b>	<b>Civil Actions for Refund</b> 200202069	<b>7422.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 200302043 200302043	<b>7425.00-00</b>
<b>Section 7429</b>	<b>Review of Jeopardy Assessment Procedures</b> 200242040	<b>7429.00-00</b>
<b>Section 7436</b>	<b>Proceedings for Determination of Employment Status</b> 200240042 200240042 200240042 200240042	<b>7436.00-00</b>
<b>Section 7512</b>	<b>Separate Accounting for Certain Collected Taxes, etc.</b> 200211044	<b>7512.00-00</b>
<b>Section 7520</b>	<b>Valuation Tables</b> 200314021	<b>7520.00-00</b>
<b>Section 7521</b>	<b>Procedure For Taxpayer Interviews</b> 200206055	<b>7521.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 200206055 200226043 200230034 200230034 200311032	<b>7602.00-00</b>
	• Defense to Compliance - Other 200302046 200302046 200339046	7602.03-00
	• Discovery	7602.04-00
	• <i>By Government</i> 200206055	7602.04-01
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 200305010	7602.07-02
<b>Section 7605</b>	<b>Time and Place of Examination</b> 200206054	<b>7605.00-00</b>
<b>Section 7701</b>	<b>Definitions</b> 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 200304018 200304019 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200343021 200408023 200250012 200251009 200251009 200251009 200303031 200303031 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200311010 200312020 200312020 200312020 200312021 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200317021 200320003 200320003 200323003 200326006 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200333009 200333012 200333026 200334009 200334040 200338013 200339023 200339026 200341012 200341023 200342002 200345015 200351023 200401002 200401003 200401004 200401005 200401006 200404025 200405010 <b>200409014 200409033</b>	<b>7701.00-00</b>

	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00
	• <i>Joint Ventures</i> 200240048 200240048 200240048 200240048	7701.02-02
	• Association v. Trust 200320005 200320005 200329018 200329019 200339028	7701.03-00
	• <i>Liquidating Trusts</i> 200329016 200407002 200407002	7701.03-06
	• <i>Fixed Investment Trusts</i> 200323015	7701.03-11
	• Indian Tribal Government 200222007	7701.20-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200219022 200230037 200230037 200244001 200249013 200328027 200328027 200328027 200329040	<b>7702.00-00</b>
	• Cash Value Accumulation Test 200320020 200320020 200333029	7702.02-00
	• Guideline Premium Requirements 200320020 200320020 200333029	7702.03-00
	• Correction of Errors 200327037 200320020 200320020 200333029 200350001	7702.20-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 200230037 200230037 200328027 200328027 200328027 200329040	<b>7702A.00-00</b>
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 200303017 200303017 200303018 200303018 200303019 200303019 200332002 200345007	<b>7704.00-00</b>
	• Meaning of 200346019	7704.01-00
	• Qualifying Income 200345019	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200210028 200330009	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200328001 200328001 200328001	7805.03-00
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200207013 200229008 200229008 200229008 200229008 200229008	<b>7871.00-00</b>
	• Tax Exempt Bonds 200247012	7871.03-00

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- Section 42; Low-Income Housing Credit 9100.01-00  
 200217013 200318026 200319003 200319003 200330023 200333011 200348017  
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- Section 59(e) 9100.02-00
- *R and D Expenditures* 9100.02-03  
 200210055
- Section 146; Volume Cap 9100.03-00  
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- Section 168; MACRS 9100.04-00  
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
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• Section 442; Accounting Periods 9100.09-00  
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• Section 472; LIFO Election 9100.11-00  
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00  
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00  
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00  
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• Section 927; FSC Election 9100.18-00  
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<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 9100.19-00 200324049 200402018</li> </ul>	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 9100.20-00 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008</li> </ul>	
<ul style="list-style-type: none"> <li>• 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 200229022 200229029 200229029 200229029 200229029 200229029 200229040 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 200304001 200304021 200304022 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200408001 200408026 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 200350005 200352005 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 <b>200409035 200409036</b> <b>200409037</b></li> </ul>	
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00 200344021</li> </ul>	
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00 200206050 <b>200409015 200409030</b></li> </ul>	

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200335001 200335002 200335003 200335004 200335005 200335006 200335007 200335021 200335028 200340008 200340009 200340017 200340018 200343021 200408022 200408023 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037 200330004 200330005 200330006 200330007 200330008 200333009 200333012 200333021 200334009 200334012 200339023 200342002 200345015 200348008 200350004 200351023 200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 <b>200409013 200409029</b>	

<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
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• Res Judicata	9111.14-00
200221002	
• Collateral Estoppel	9111.19-00
200221002	
• <i>Related Civil Action</i>	9111.19-02
200206008 200221002	

<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
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• U.S. Model Income Tax Treaty	9114.01-00
• <i>Students and Trainees</i>	9114.01-20
200251003 200251003 200251003	
• U.S. Income Tax Treaties	9114.03-00
• <i>Canada</i>	9114.03-06
200329038	
• <i>Germany</i>	9114.03-13
200327047 200406007	

	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039 200403075 200404029 200404030 <b>200409022</b>	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Luxembourg</i>	9114.03-24
	<b>200409025</b>	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025 200332008	
	• <i>United Kingdom</i>	9114.03-42
	200225016	
	• <i>Czech Republic</i>	9114.03-43
	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
<b>Section 9214</b>	<b>Leasing Shelter</b>	<b>9214.00-00</b>
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
	200338009	
	• <i>Computer Leasing</i>	9214.04-00
	200209001	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200220001 200220002	
	• <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i>	9999.92-00
	200402007	
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	9999.98-00
	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047 200404049 200407019 200407019	