

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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Section 24	Child Tax Credit	24.00-00
	200407020 200407020	
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	200406017 200406018 200406019 200406020 200407001 200407001 200408004 200408006 200408007 200408008 200408010 200408018 200408028 200408029 200409007 200409009 200409038 200411002 200413004 200413004 200413004 200413005 200413005 200413005 200430017 200430017 200430018 200430018 200434003 200434014 200434015 200438008 200443031 200416010 200422038 200426014 200426014 200426014 200426014 200426014 200426014 200427017 200430017 200430018 200431003 200431009 200434003 200434014 200434015 200437007 200438008 200439026 200442014 200443031 200443031 200443031	
	• Allowance of Credit	29.01-00
	200443016 200443016 200443016 200443016	
Section 34	Certain Users of Gasoline and Special Fuels	34.00-00
	200442021	
Section 35	Overpayments of Tax	35.00-00
	200432012	
Section 41	Credit for Increasing Research Activities	41.00-00
	200443017 200442026 200443017 200443017 200443017	
	• Alternative Incremental Credit	41.01-00
	200403043 200404016 200408012 200408019 200409005 200411007 200425040 200425040 200425040	
Section 42	Low-Income Housing Credit	42.00-00
	• Eligible Basis	42.04-00
	• Waiver for Certain Federally-Assisted Existing Buildings	42.04-07
	200423020	
	• Qualified Low-Income Housing Project	42.07-00
	• Date for Meeting Requirements	42.07-03
	200419029 200425045 200425045 200425045	
	• Definitions and Special Rules	42.09-00
	• Federally-Subsidized Buildings	42.09-01
	200431010	
	• Recapture of Credit	42.10-00
	200445015	
	• Secretary's Authority to Provide Regulations	42.14-00
	• Correction of Administrative Errors and Omissions	42.14-01
	200419016	
Section 43	Enhanced Oil Recovery Credit	43.00-00
	200427012	
	• Expenditures to Provide Access to Disabled Individuals	44.60-00
	200411042	
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00
	• In General	45.01-00
	200439038	
	• Definitions	45.03-00
	200440001 200440001	

	• Special Rules 200440001 200440001	45.04-00
Section 47	Rehabilitation Credit 200426018 200426018 200426018	47.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income	56.00-00
	• Certain Ownership Changes 200444002	56.44-00
Section 61	Gross Income v. Not Gross Income 200403046 200409033 200411001 200411028 200420017 200435006 200435007 200438026 200420017 200435006 200435006 200435006 200435007 200435007 200435007 200437012 200438026 200442023	61.00-00
	• Return of Capital v. Income	61.02-00
	• <i>Court Awards, Settlements, etc.</i> 200427023	61.02-06
	• Bargain Purchase	61.05-00
	• <i>Gift</i> 200442023	61.05-05
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 200402004	61.09-18
	• Property Transactions 200438012 200438012	61.14-00
	• Damages, Court Awards, Settlements 200445002 200427009	61.28-00
	• <i>Compensatory, Punitive, etc., Damages</i> 200445002	61.28-02
	• <i>Return of Capital--Basis</i> 200427023 200439017	61.28-03
	• Agents--Conduits 200439017	61.29-00
	• Assignments 200427009	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200445002	61.30-03
	• Governmental Benefits and Subsidies 200431012	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 200441039	61.44-00
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200438038 200438038	61.49-01
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees 200417022	62.02-00
	• <i>Reimbursements</i> 200417022	62.02-02

Section 71	Alimony--Separate Maintenance Payments 200444026	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200432021 200432023 200432024	72.00-00
	• Investment in Contract 200419036 200419037	72.02-00
	• Amounts Not Receivable as Annuities 200419036 200419037	72.07-00
	• <i>On or After Starting Date</i> 200419036 200419037	72.07-01
	• <i>Before Starting Date</i> 200419036 200419037	72.07-02
	• <i>Lump Sum</i> 200419036 200419037	72.07-03
	• <i>Allocation of Amounts</i> 200419036 200419037	72.07-04
	• <i>Investment In Contract</i> 200419036 200419037	72.07-05
	• Required Distributions Where Holder Dies 200439016	72.19-00
	• Tax on Early Distributions from Qualified Retirement Plans 200410023 200426027 200426027 200426027	72.20-00
	• <i>Age 59 1/2</i> 200410023	72.20-01
	• <i>Substantially Equal Payments</i> 200437038	72.20-04
Section 83	Property Transferred in Connection With Performance of Services	83.00-00
	• When Includible in Gross Income 200434008 200434008	83.01-00
	• Special Rules	83.03-00
	• <i>Transferability of Property</i> 200414007	83.03-02
	• Certain Exchanges 200418017	83.07-00
	• Deduction by Employer 200414007	83.08-00
Section 102	Gifts and Inheritances 200442023	102.00-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200406003	103.00-00
	• State and Local 200413010 200413010 200413010	103.02-00
	• Transitional Rules	103.12-00
	• <i>Established State Programs</i> 200414021	103.12-04

Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200403046	104.00-00
	• Workmen's Compensation 200410004 200410007 200433002 200437028	104.02-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	• Exclusion From Gross Income	108.01-00
	• <i>Title 11 Case</i> 200444002	108.01-01
	• <i>Insolvent Taxpayer</i> 200436002 200436002 200436002	108.01-02
	• Reduction of Tax Attributes 200444002	108.02-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)	111.00-00
	• Did Not Reduce Income Tax 200441039	111.01-00
Section 115	Income of States, Municipalities, etc. 200403026 200406024 200428015 200428021 200430008 200430008 200416005 200418018 200418044 200426010 200426010 200426010 200426017 200426017 200426017 200427016 200428015 200428021 200430008	115.00-00
	• Separate Entity v. Integral Part 200439033	115.02-00
Section 117	Qualified Scholarships 200414039 200430024 200430024 200441029 200430024	117.00-00
	• Qualified Tuition Reduction 200403050 200442001	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 200403050 200442001	117.06-05
Section 118	Contributions to the Capital of a Corporation 200411028	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200411008 200414027 200419004 200434019 200434019 200442015	118.01-02
	• Contributions in Aid of Construction 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027 200419004 200442015	118.02-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200403049	121.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• De Minimis Fringe	132.04-00
	• <i>In General</i> 200437030	132.04-01
Section 141	Private Activity Bond; Qualified Bond 200403055	141.00-00

	• Private Business Tests	141.01-00
	• <i>Business Use Test</i> 200441025	141.01-01
Section 146	Volume Cap	146.00-00
	• Carryforward of Allocation 200406028 200422046 200437010 200438025 200440016 200440016	146.07-00
Section 148	Arbitrage	148.00-00
	200413012 200413012 200413012 200428022 200428022	
	• Defined	148.01-00
	• <i>Reasonable Expectations - Artifice or Device</i> 200424003	148.01-03
	• Higher Yielding Investment 200403095	148.02-00
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• Advance Refundings 200441021	149.03-00
	• Treatment of Hedge Bonds 200422004	149.06-00
Section 150	Definitions and Special Rules	150.00-00
	200424003 200431001	
	• General Rules 200404024	150.01-00
	• Qualified Scholarship Funding Bond 200434028	150.04-00
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	200405005 200439042	
	• Million Dollar Cap - Executive Employee Compensation 200406013 200406026 200419013	162.36-00
	• <i>Outside Directors</i> 200423012	162.36-05
Section 164	Taxes 200445046	164.00-00
Section 165	Deductions For Losses	165.00-00
	200406046	
	• Wagering Losses 200417004	165.08-00
Section 166	Bad Debts	166.00-00
	200406046	
Section 167	Depreciation	167.00-00
	200429001	
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200418001	167.22-01
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	200411041 200442002	
	• Public Utility Property	168.24-00

	• <i>Normalization Rules</i> 200434007 200418001 200434007	168.24-01
Section 170	Charitable, Etc. Contributions and Gifts 200402003 200404009 200435001 200438028 200445023 200445024 200435001 200435001 200435001 200438028	170.00-00
	• Percentage Limitations	170.07-00
	• <i>Medical Organizations and Hospitals</i> 200444030	170.07-03
	• Qualified Conservation Contribution 200403044 200418005	170.14-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	• Computing Net Operating Loss 200432014	172.02-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 200416002 200429001	197.00-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200406021 200434004 200438033 200434004 200436010 200436010 200436010 200438033	216.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 200428010 200428011 200428012 200428010 200428011 200428012	263.02-01
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Activities Subject to Capitalization	263A.01-00
	• <i>Production Activities</i> 200437031	263A.01-01
	• Capitalization of Costs	263A.03-00
	• <i>Indirect Costs</i> 200437035	263A.03-02
	• Allocation Methods 200437034	263A.04-00
	• <i>Burden Rates</i> 200437035	263A.04-03
	• Change in Method of Accounting under Section 263A 200430044	263A.07-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)	265.00-00
	• Pro Rata Allocation of Interest Expense of Financial Institutions to Tax-Exempt Interest 200428027 200434021 200428027	265.08-00
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)	274.00-00
	• Traveling 200417022	274.03-00
	• Substantiation 200417022 200433010	274.08-00

	• Business Meals 200417022	274.12-00
Section 277	Deduction Incurred by Certain Membership Organizations in Transactions With Members 200439017	277.00-00
Section 280G	Golden Parachute Payments 200415003	280G.00-00
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 200422013	<i>280G.01-01</i>
	• <i>Base Amount</i> 200430019 200430019 200430019	<i>280G.01-03</i>
Section 291	Special Rules Relating to Corporate Preference Items	291.00-00
	• Reduction in Certain Preference Items	291.01-00
	• <i>Certain Financial Institutions Preference Items</i> 200428027 200434021 200428027	<i>291.01-01</i>
	• Definition	291.03-00
	• <i>Financial Institution Preference Item</i> 200428027 200434021 200428027	<i>291.03-01</i>
Section 301	Distributions of Property 200401009 200402009 200402019 200415004 200427019	301.00-00
	• Dividend in Property 200406031	301.01-00
Section 302	Distributions in Redemption of Stock 200409001 200441007	302.00-00
	• Not Essentially Equivalent to a Dividend 200409001 200415004	302.01-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200445009	302.04-00
	• <i>Termination of a Business</i> 200445009	<i>302.04-03</i>
	• Constructive Ownership 200409001	302.05-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200414022	305.00-00
	• Stock Dividends 200406031 200411025	305.01-00
	• Deemed Distributions 200428023 200428024 200428023 200428024	305.13-00
Section 306	Dispositions of Certain Stock	306.00-00
	• Section 306 Stock v. Not 306 Stock 200411025	306.01-00
Section 311	Taxability of Corporation on Distribution 200409034	311.00-00
	• With Respect to its Stock 200422003	311.01-00

	• Distributions of Appreciated Property 200443032 200443032 200443032 200443032	311.02-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 200422003	312.00-00
Section 332	Complete Liquidation of Subsidiaries 200409019 200409020 200409021	332.00-00
	• Nonrecognition of Gain or Loss 200404058 200409018	332.01-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	• Conversion to Tax Exempt 200402003	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 200404058	337.14-01
	• Transitional Loss Limitation 200430003 200430003 200430003	337.15-00
	• Loss Disallowance 200409015 200409030 200430001 200430001 200427019 200430001	337.16-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200422003	338.00-00
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200402006 200403040 200428026 200428029 200428026 200428029 200439014	338.01-02
	• Qualified Stock Purchase 200414001 200427011	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007 200427011	338.80-00
Section 351	Transfer to Corporation Controlled by Transferor 200420019 200420020 200418032 200420019 200420020 200433007	351.00-00
	• Year of Transfer 200423024 200423025	351.08-00
	• Non-Qualified Preferred Stock 200411025 200440003 200440003 200440004 200440004	351.14-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations 200445016	354.00-00
	• Non-Qualified Preferred Stock 200411025	354.06-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200419020 200419030 200420015 200420020 200434010 200435002 200435003 200415001 200417015 200417016 200417017 200417018 200417019 200417020 200420015 200420020 200422020 200422041 200432004 200434010 200435002 200435002 200435002 200435002 200435003 200435003 200435003 200439009	355.00-00

	• Spin-Off	355.01-00
	200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037 200420019 200420022 200420024 200425041 200425041 200435005 200438035 200420019 200420022 200420024 200422003 200422018 200422037 200422040 200425041 200432017 200433007 200435005 200435005 200435005 200438035	
	• Split-Off	355.01-01
	200403019 200403048 200406008 200406009 200406010 200406011 200406014 200407013 200407013 200409024 200409027 200410001 200410009 200410013 200411035 200411036 200411037 200414031 200420001 200420003 200420004 200420005 200420006 200420020 200425033 200425033 200445014 200417006 200417007 200417015 200417016 200417017 200417018 200417019 200417020 200420001 200420003 200420004 200420005 200420006 200420020 200425033 200437029	
	• Split-Up	355.01-02
	200410003 200414023	
	• Active Business	355.03-00
	200409008 200419030	
	• Business Purpose	355.04-00
	200405009 200411014 200438010 200438010	
	• Control	355.05-00
	• Distribution of Control	355.05-01
	200403041	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	200415004	
	• Distribution of Non-Qualified Preferred Stock	356.04-00
	200411025	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	200422003 200442007 200442008	
	• Liabilities in Excess of Basis	357.02-00
	200414046	
Section 358	Basis to Distributees	358.00-00
	200422003 200442007 200442008	
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)	361.00-00
	200422003	
Section 362	Basis to Corporations	362.00-00
	200422003	
Section 367	Foreign Corporations	367.00-00
	200444002 200427015 200440009 200440009	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	• Distribution Described in Section 355	367.40-01
	200411014	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	200442007 200442008	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200411019 200425033 200425033 200425033	

	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200439003	368.01-01
	• <i>Assets for Control of Transferee (Type "D")</i> 200403019 200403048 200403060 200404043 200405006 200406008 200406009 200406010 200406011 200406014 200407008 200407008 200409018 200409019 200409020 200409021 200409024 200409027 200410001 200410003 200410009 200411032 200411034 200411036 200411037 200414015 200414023 200414037 200419020 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200425041 200425041 200430025 200430025 200435002 200438035 200445014 200445016 200417006 200417007 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200422018 200425041 200430025 200432004 200432017 200433007 200435002 200435002 200435002 200437029 200438035	368.04-00
	• <i>Recapitalization (Type "E")</i> 200403019 200411033	368.05-00
	• <i>Change in Identity, etc. (Type "F")</i> 200422047	368.06-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• <i>Method of Accounting</i>	381.04-00
	• <i>Change With Consent of Commissioner</i> 200422001	381.04-03
	• <i>Successor Insurance Company</i>	381.21-00
	• <i>Successor Casualty Ins. Co.</i> 200418009	381.21-02
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200406027 200444002	382.00-00
	• <i>Ownership Change</i> 200445020	382.07-00
	• <i>Definitions and Special Rules</i>	382.11-00
	• <i>Treating Interests As Stock</i> 200445020	382.11-07
	• <i>Operating Rules</i>	382.12-00
	• <i>Fluctuation in Value</i> 200411012	382.12-06
	• <i>Title 11 or Similar Case</i> 200445020 200442011	382.12-08
	• <i>Controlled Groups</i> 200445011 200445012 200445013	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness 200418008	385.00-00
	• <i>Debt v. Equity</i> 200419001	385.01-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200403097 200411051 200420030 200444045 200420030 200433019	401.00-00
	• <i>Impossibility of Diversion</i> 200432027 200432027	401.01-00

	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 200418051 200426027 200426027 200426027	401.01-01
	• <i>Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)</i> 200401021 200403096 200404050	401.04-00
	• <i>Discrimination on Termination or Curtailment</i> 200414048	401.04-01
	• <i>Required Distributions</i> 200444033 200444034 200432028 200432029	401.06-00
	• <i>In General</i> 200410019 200410020 200410021 200438044 200438044	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 200410019 200410020 200410021 200438044 200444033 200444034 200432028 200432029 200436017 200436017 200436017 200438044	401.06-02
	• <i>Assignment and Alienation of Plan Benefits (See Also 414.00-00)</i>	401.10-00
	• <i>Exceptions to General Rule</i> 200426027 200426027 200426027	401.10-03
	• <i>Union-negotiated Multiemployer Pension Plans</i> 200430034 200430034 200430034	401.28-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200438049 200441035 200445039 200426022 200426022 200426022 200429017 200438049	402.00-00
	• <i>Exempt Trust</i>	402.01-00
	• <i>Capital Gain Treatment of Certain Distributions</i> 200410023	402.01-01
	• <i>Non-Exempt Trust</i> 200434008 200434008	402.02-00
	• <i>Foreign Situs Trust</i> 200430040 200430040 200438047 200418048 200418051 200430040 200433020 200438047 200440026 200440026 200442032	402.03-00
	• <i>Unrealized Appreciation of Employer's Securities</i> 200410023 200434022 200434022	402.07-00
	• <i>Rollover Contributions</i> 200441035 200443040 200444045 200445039 200418045 200423036 200426022 200426022 200426022 200429017 200431022 200432025 200436017 200436017 200436017 200439049 200442035	402.08-00
	• <i>Rollover Lump Sums</i> 200420036 200420036	402.08-01
	• <i>Plan Termination Payment</i> 200444045	402.08-02
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 200411051	403.00-00
	• <i>Annuities Purchased by Section 501(c)(3) Organizations or Public Schools</i> 200444032	403.04-00
	• <i>Rollover Amounts</i> 200444032	403.05-00

Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	200435016 200444043 200432018 200435016 200435016 200435016 200436015 200436015 200436015	
	• Stock Bonus and Profit-Sharing Trusts	404.02-00
	200401021 200403096 200404050 200434008 200434008	
	• Year of Deduction	404.11-00
	200424004	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	200422056	
Section 408	Individual Retirement Accounts	408.00-00
	200406053 200412001 200414047 200426023 200426023 200426023 200429014 200437037 200439046 200440024 200440024	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	200438045 200438045	
	• Qualification	408.02-00
	200438045 200438045	
	• Rollover Contributions	408.03-00
	200401020 200401023 200401024 200402028 200402029 200403098 200404051 200404053 200404054 200404056 200405012 200405013 200405014 200405017 200406048 200406049 200406050 200406051 200406052 200406054 200406055 200407023 200407023 200407025 200407025 200409039 200410027 200411047 200411052 200412002 200419031 200419032 200420034 200420035 200420037 200425049 200425049 200430031 200430031 200430032 200430032 200430033 200430033 200430035 200430035 200430036 200430036 200430036 200430037 200430037 200430038 200430038 200430039 200430039 200430041 200430041 200430042 200430042 200434025 200434027 200435017 200438046 200438048 200441031 200441032 200443034 200443035 200443036 200443037 200443038 200443039 200443046 200444027 200444028 200444029 200444031 200444035 200445029 200445030 200445031 200445038 200445041 200445042 200415011 200416011 200417033 200417034 200418052 200420034 200420035 200420037 200421003 200421006 200421007 200421008 200421009 200422053 200422054 200422057 200422058 200423030 200423031 200423032 200423033 200423035 200423037 200423038 200423039 200423042 200425049 200426020 200426020 200426020 200426021 200426021 200426021 200426024 200426024 200426024 200426025 200426025 200426025 200426026 200426026 200426026 200427027 200427028 200427029 200429012 200429015 200430031 200430032 200430033 200430035 200430036 200430037 200430038 200430039 200430041 200430042 200431019 200431021 200432022 200432031 200433018 200433022 200433023 200433024 200433026 200433027 200433029 200433030 200434021 200434025 200434027 200436012 200436012 200436012 200436014 200436014 200436014 200436017 200436017 200436017 200436018 200436018 200436018 200436020 200436020 200436020 200436021 200436021 200436021 200438046 200438048 200438051 200439044 200439047 200439050 200440024 200440024 200440025 200440025 200440027 200440027 200440030 200440030 200442033 200442034 200442036	
	• Distributions	408.06-00
	200438045 200438045	
Section 408A	Roth IRA	408A.00-00
	200431016	
Section 411	Minimum Vesting Standards	411.00-00
	• Accrued Benefit Requirements	411.03-00
	200407021 200407021	

	• <i>Defined Benefit Plan</i> 200407021 200407021	411.03-01
Section 412	Minimum Funding Standards 200444040 200418051 200439045	412.00-00
	• <i>Minimum Funding Waiver</i> 200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030 200411045 200419034 200434023 200434024 200438039 200438040 200443041 200443043 200445028 200445032 200445033 200445034 200445035 200445040 200445043 200445044 200418049 200422059 200432019 200434023 200434024 200437039 200438039 200438040	412.06-00
Section 413	Collectively Bargained Plans	413.00-00
	• <i>Deduction Limitations</i> 200410028	413.02-00
Section 414	Definitions and Special Rules 200410016 200410017 200410018 200420033 200445036 200418050 200420033 200421005 200423034 200427030 200433025 200439048	414.00-00
	• <i>Mergers and Consolidations of Plans or Transfers of Plan Assets</i> 200442037	414.06-00
	• <i>Governmental Plan</i> 200404059 200405015 200423041	414.07-00
	• <i>Church Plan</i> 200401022 200433021 200436013 200436013 200436013	414.08-00
	• <i>Certain Employee Contributions</i> 200402027 200404052 200407022 200407022 200410025 200410026 200411046 200419033 200445037 200423040 200440028 200440028	414.09-00
	• <i>Certain Mixed Plans</i> 200442037	414.12-00
	• <i>Separate Lines of Business and Operating Units</i> 200421004	414.18-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 200410022 200410024 200411048	415.00-00
	• <i>Limitation for Defined Benefit Plans</i> 200430034 200430034 200430034	415.01-00
	• <i>Limitation for Defined Contribution Plans</i> 200403096 200404050	415.02-00
	• <i>Annual Addition</i> 200401021	415.02-01
Section 419	Treatment of Funded Welfare Benefit Plans 200436016 200436016 200436016	419.00-00
	• <i>Welfare Benefit Fund</i> 200441039	419.03-00
	• <i>Qualified Asset Account</i> 200404055	419.11-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 200404055	419A.00-00
Section 423	Employee Stock Purchase Plans 200418020	423.00-00

Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Procedural Requirements for Making Election 200425042 200425042 200430007 200430007 200422042 200425042 200430007	444.03-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	• Clearly v. Not Clearly Reflecting Income 200415009 200423014	446.01-00
	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• <i>Cash</i> 200422001 200423014	446.03-01
	• <i>Accrual</i> 200423014	446.03-02
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• <i>Required by Commissioner</i> 200423014	446.04-02
	• <i>Consent Needed</i> 200424004	446.04-03
	• <i>Consent Implied</i> 200424004	446.04-04
	• Method of Accounting; Change of Method; Cash to Accrual (Overall) 200423014	446.12-00
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200423014	446.14-00
	• Notional Principal Contracts 200415009	446.21-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	200409010	
	• Constructive Receipt 200434008 200434008	451.14-00
	• <i>Compensation</i> 200419006	451.14-04
Section 453	Installment Method (Available v. Not Available)	453.00-00
	• Disposition of Obligations 200423028	453.05-00
	• Timely v. Untimely Elections 200415006	453.06-00
	• <i>Election Out</i> 200404015	453.06-06
	• Revocation of Elections 200404035	453.08-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016	453.09-01
Section 455	Prepaid Subscription Income	455.00-00
	200423016	

Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations	457.00-00
	200411051 200418010 200426011 200426011 200426011	
	• Definitions	457.08-00
	• <i>Eligible Employer</i>	457.08-01
	200430013 200430013 200430013	
	• Grandfather Clause	457.11-00
	200413007 200413007 200413007	
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	• Deferred Expenses and Advance Payments	461.05-00
	200440023 200440023	
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i>	468A.03-04
	200403006 200403021 200403022 200438016 200438019 200438021 200438016 200438019 200438021	
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200406034 200406035 200406036 200406037 200407017 200407017 200438013 200438016 200438017 200438018 200438019 200438020 200438021 200441001 200441011 200441012 200443005 200426019 200426019 200426019 200427021 200438013 200438016 200438017 200438018 200438019 200438020 200438021 200440011 200440011 200442017 200443005 200443005 200443005	
	• <i>Qualifying Percent</i>	468A.04-06
	200432011	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	200443001 200443002 200443003 200443001 200443001 200443001 200443002 200443002 200443002 200443003 200443003 200443003	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	200435007 200444004 200435007 200435007 200435007	
	• In General	468B.01-00
	200413001 200413001 200413001 200442024	
	• Taxation of Designated Settlement Funds	468B.02-00
	200442011	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	200411017 200411020 200414016	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	200404036 200406001	
	• <i>Definition of Activity</i>	469.03-03
	200409016	
Section 471	General Rule for Inventories	471.00-00
	• Need for Inventories	471.01-00
	200423014	

	• Inventories of Retail Merchants 200445026	471.08-00
	• <i>Gross Profit Ratio</i> 200445026	471.08-01
	• <i>Markups and Markdowns</i> 200445026	471.08-02
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	• Securities Traders 200423015 200429011	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 200423014	481.00-00
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Applicability to Nonrecognition Transactions 200408030	482.06-00
	• Transfer or Use of Intangibles	482.11-00
	• <i>Cost Sharing Agreements</i> 200444022	482.11-08
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200411044 200413014 200413014 200413014 200425027 200425027 200443033 200444024 200444030 200417035 200420031 200425027 200429013 200443033 200443033 200443033	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest 200431023	501.03-00
	• <i>Foundations</i> 200413015 200413015 200413015	501.03-02
	• <i>Educational Organizations</i> 200441038	501.03-08
	• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200404057	501.03-10
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200404057 200418047 200436022 200436022 200436022	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200408033 200408034 200408035	501.03-15
	• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 200434028	501.03-22
	• <i>Scientific Organizations</i> 200439043	501.03-24
	• <i>Organizational and Operational Tests</i> 200404057	501.03-30
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200431023	501.04-00
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200405016 200425052 200425052 200425052	501.06-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200413013 200413013 200413013	501.09-00

	• <i>Permissible Benefits</i> 200441039	501.09-01
	• <i>Inurement</i> 200441039 200431020	501.09-03
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i> 200404058	501.12-03
Section 507	Termination of Private Foundation Status 200403051 200438041 200441024 200441037 200421010 200438041	507.00-00
	• Termination Under Section 507(a)(1) 200415010 200416012 200416013	507.01-00
	• Termination Under Section 507(b)(1)(A) 200415010 200433031	507.03-00
Section 509	Private Foundation Defined 200413014 200413014 200413014 200417035 200429013	509.00-00
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200404057	509.02-01
	• <i>Supporting Organizations</i> 200404057 200413015 200413015 200413015 200421010 200437036	509.02-02
	• Continuation of Private Foundation Status 200441037	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200444030	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200427031 200431023	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200434028 200427031	512.01-00
	• Partnerships 200436022 200436022 200436022	512.02-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200441039 200427031	512.09-03
	• Modifications 200436022 200436022 200436022	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015 200425052 200425052 200441038 200425052 200431018 200437036 200439043	513.00-00
	• Sales and Service to Public 200425050 200425050 200444044 200425050	513.04-00
Section 514	Unrelated Debt-Financed Income 200444030	514.00-00
	• Definitions--Debt-Financed Property 200432026	514.06-00

Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Regulated Investment Companies 200422052	561.05-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• Preferential Dividends	562.03-00
	• <i>Class of Stock</i> 200422052	562.03-02
Section 584	Common Trust Funds	584.00-00
	200432005 200432006 200432007 200432008 200432009 200433011	
Section 585	Reserves for Losses on Loans of Banks	585.00-00
	• Loan Defined 200439041	585.01-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	200404009	
	• Charitable Deduction 200444003 200418040	642.03-00
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	200432005 200432006 200432007 200432008 200432009 200433011	
	• Multiple Trusts 200428017 200428017	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	200405001 200405002 200405003 200405004	
Section 664	Charitable Remainder Trusts	664.00-00
	200403051 200441019 200441024	
	• Definitions 200408031	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200414011	664.03-02
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	200404009 200420011 200434012 200418003 200418028 200420011 200434012	
	• Persons Treated as Grantors 200434008 200445025 200434008	671.02-00
Section 672	Definitions and Rules	672.00-00
	• Grantor Treated as Holding Power or Interest of Spouse 200445025	672.04-00
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	200445025	
Section 675	Administrative Powers	675.00-00
	• General Powers of Administration 200434012 200434012	675.04-00
Section 677	Income for Benefit of Grantor	677.00-00
	200434008 200434008	
	• Income Distributed to Grantor or Spouse 200445025	677.01-00

Section 678	Person Other Than Grantor Treated as Substantial Owner 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	678.00-00
Section 679	Foreign Trusts Having One or More United States Beneficiaries. <i>200445025</i>	679.00-00
Section 682	Income of an Estate or Trust in Case of Divorce, etc. 200408015	682.00-00
Section 684	Recognition of Gain on Certain Transfers to Certain Foreign Trusts and Estates <i>200445025</i>	684.00-00
Section 704	Partner's Distributive Share 200436011 200436011 200436011	704.00-00
	• Partnership Agreement 200438029 200438029	704.01-00
Section 707	Transactions Between Partner and Partnership 200436011 200436011 200436011	707.00-00
Section 708	Continuation of Partnership 200414013	708.00-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200404010 200414013	721.00-00
Section 752	Treatment of Certain Liabilities 200414013	752.00-00
	• Sharing Non-recourse Liabilities 200436011 200436011 200436011	752.07-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200418039	754.00-00
	• Timeliness of Election 200425035 200425035 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014	754.02-00
Section 806	Small Life Insurance Company Deduction 200420002 200420002	806.00-00
Section 807	Rules for Certain Reserves	807.00-00
	• Method of Computing Reserves for Purposes of Computing Income 200435015 200435015 200435015 200435015	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 200416009	807.03-04
	• Adjustments for Change in Computing Reserves 200435015 200435015 200435015 200435015	807.05-00
Section 811	Accounting Provisions	811.00-00
	• Double Counting 200435015 200435015 200435015 200435015	811.04-00
Section 816	Life Insurance Company Defined	816.00-00
	• Life Insurance Reserves 200427024	816.02-00
Section 817	Treatment of Variable Contracts	817.00-00
	• Treatment Nondiversified Contracts	817.08-00

	• <i>Look-Through Diversification</i> 200443029 200443029 200443029 200443029	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200402001 200403024	831.00-00
	• Whether Company Qualifies as Insurance Company 200442031	831.03-00
Section 832	Insurance Company Taxable Income 200416006	832.00-00
Section 833	Treatment of Blue Cross Blue Shield Organizations	833.00-00
	• Special Deduction	833.02-00
	• <i>Adjusted Surplus</i> 200418009	833.02-03
Section 851	Definition of Regulated Investment Company 200401012 200406005 200422052	851.00-00
	• Gross Income Requirement 200440012 200440012	851.02-00
	• Diversification Requirement 200403025	851.03-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00
	• Investment Company Taxable Income 200422052	852.01-00
	• Taxable Income of a Regulated Investment Company 200414043	852.10-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200401012 200406005 200445019	855.00-00
Section 856	Definition of Real Estate Investment Trust 200403023 200405007 200428006 200428006 200433003 200433005	856.00-00
	• Investment Requirements 200433008	856.02-00
	• Other Requirements 200442018	856.03-00
	• Rents From Real Property 200410010 200414025 200428019 200428019	856.04-00
	• Closely Held Determination 200403027	856.06-00
	• Treatment of Wholly Owned Subsidiaries 200403005 200422021 200429002 200429005	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	• Requirements to be Taxed as a REIT 200403030	857.01-00
Section 860D	REMIC Defined	860D.00-00
	• Election 200418038 200433016	860D.01-00
Section 860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	860E.00-00
	• Excess Inclusions	860E.01-00

	• <i>Generally</i> 200404034	860E.01-01
Section 861	Income From Sources Within the U.S.	861.00-00
	• Allocation and Apportionment of Deductions (In General) 200441030	861.08-00
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 200406032	861.09-06
	• Allocation Apportionment of Research and Experimental Expenditures (In General)	861.15-00
	• <i>Sale Method</i> 200444022	861.15-01
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	200403033	
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens 200426001 200426001 200426001	871.02-00
Section 877	Expatriation to Avoid Tax	877.00-00
	200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200419018 200419019 200428018 200438037 200415005 200418037 200422048 200422049 200426009 200426009 200426009 200428018 200438037 200439040 200442004	
	• Principal Purpose--the Avoidance of Tax 200403047 200406012 200434011 200443013 200422022 200426016 200426016 200426016 200433013 200434011 200440006 200440006 200443013 200443013 200443013	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200403035 200439005	877.08-00
Section 884	Branch Tax	884.00-00
	200428016 200428016	
	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• <i>Liquidation of a Foreign Corporation</i> 200404042	884.08-20
Section 897	Disposition of Investment in United States Real Property	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200409013	897.05-00
Section 904	Limitation on Credit	904.00-00
	200441030	
	• Carryback and Carryover 200441030	904.02-00
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	• Election	911.11-00
	• <i>Reelection</i> 200441020 200416007	911.11-03
Section 925	Transfer Pricing Rules	925.00-00
	• Computation of Transfer Pricing	925.01-00

	• <i>Election of Grouping</i> 200430029 200430029 200430029	925.01-01
Section 927	Other Definitions and Special Rules	927.00-00
	• <i>Definition of Export Property</i> 200406015 200444022	927.01-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 200437033	951.00-00
Section 952	Subpart F Income Defined	952.00-00
	• <i>Earnings and Profits Limitations</i>	952.05-00
	• <i>Use of Prior Year Deficits After the Tax Reform Act of 1986</i> 200419014	952.05-02
Section 953	Insurance Income	953.00-00
	• <i>Election by Foreign Insurance Company to be Treated as Domestic Corporation</i> 200409035	953.06-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	• <i>U.S. Property Defined</i> 200411016	956.03-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	200409003 200414010 200420011 200438012 200438026 200441018 200443023 200417001 200417002 200417003 200417014 200418003 200418032 200420011 200423006 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200432003 200432005 200432006 200432007 200432008 200432009 200433009 200433011 200433014 200437012 200438012 200438026 200442019 200442020 200443023 200443023 200443023	
	• <i>Amount Realized</i> 200437011	1001.02-00
	• <i>Single Transaction Transferring Entire Interest; Exception to Term Interest Rule</i> 200411022 200411023	1001.02-05
	• <i>Property Differing Materially</i> 200428017 200428017	1001.02-07
Section 1014	Basis of Property Acquired From a Decedent 200439016	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	• <i>Transfer in Trust After December 31, 1920</i> 200428017 200428017	1015.03-00
Section 1016	Adjustment v. No Adjustment to Basis 200427023	1016.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	• <i>Like Kind Property</i> 200424001	1031.02-00
	• <i>Deferred Exchanges</i> 200428020 200428020 200440002 200440002	1031.05-00
	• <i>Exchanges Not Solely In Kind</i> 200404044	1031.07-00

Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200403048 200411028 200430026 200430026 200430026	1032.00-00
Section 1033	Involuntary Conversion 200411001	1033.00-00
	• Definition of Involuntary Conversion Events 200408027	1033.02-00
	• Property Similar or Related in Service or Use 200445004	1033.03-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 200408015	1041.00-00
	• Transfers Incident to Divorce 200442003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	• Requirements	1042.02-00
	• <i>Written Statement</i> 200423018	1042.02-03
Section 1060	Special Allocation Rules for Certain Asset Acquisitions	1060.00-00
	• General Rule/Residual Method	1060.01-00
	• <i>Class IV Assets</i> 200424002	1060.01-04
Section 1221	Capital Asset v. Not a Capital Asset 200427025	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200415009	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200403051 200441024 200427025	1222.00-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 200427025	1231.00-00
Section 1233	Gains and Losses from Short Sales 200440005 200440005	1233.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200404026 200404027 200404028 200404038 200404039 200404040 200404041 200406025 200420023 200420025 200420023 200420025	1295.02-02
Section 1361	Definitions 200404037 200411015 200417014	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200404031 200434006 200434006	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200439027 200439028	1361.01-02
	• <i>More than One Class of Stock</i> 200407006 200407006 200441023	1361.01-04

	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	200401009 200402009 200402019 200403031 200404045 200428004 200438001 200441009 200441013 200441014 200441015 200444012 200444013 200444014 200428004 200433012 200438001	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	200401011 200438001 200438001	
	• Qualified Subchapter S Subsidiary	1361.05-00
	200403036 200404008	
Section 1362	Election by Small Business Corporation	1362.00-00
	200407011 200407011 200407012 200407012 200408011 200414040 200414041 200434002 200444015 200427020 200434002 200439025 200439037 200439039	
	• Eligible v. Ineligible	1362.01-00
	200420027 200428001 200428028 200434016 200441016 200420027 200423002 200423005 200428001 200428028 200434016 200437008 200439013	
	• <i>Late Elections</i>	1362.01-03
	200403020 200403079 200404023 200404033 200404046 200404047 200406029 200406030 200407004 200407004 200408013 200408016 200408020 200409006 200409017 200409032 200411026 200411027 200411040 200414009 200414014 200414017 200414020 200414024 200414026 200414029 200414033 200414042 200414044 200419015 200419023 200420009 200420013 200420014 200420016 200425030 200425030 200425031 200425031 200425032 200425032 200425044 200425044 200430005 200430005 200430020 200430020 200434013 200435004 200438003 200438006 200438009 200438023 200441017 200443012 200443014 200443018 200443020 200443021 200443022 200444008 200445008 200445021 200416004 200417021 200417024 200417026 200417027 200417028 200417031 200418006 200418007 200418023 200418027 200418030 200418034 200420009 200420013 200420014 200420016 200422014 200422016 200422017 200422019 200422025 200422039 200423013 200423022 200425030 200425031 200425032 200425044 200426002 200426002 200426002 200427022 200430005 200430020 200431004 200431008 200433001 200433015 200434013 200435004 200435004 200435004 200437009 200438003 200438006 200438009 200438023 200439008 200439010 200439012 200439015 200439018 200439035 200440015 200440015 200440017 200440017 200440021 200440021 200442025 200442029 200443012 200443012 200443012 200443014 200443014 200443014 200443018 200443018 200443018 200443020 200443020 200443020 200443021 200443021 200443021 200443022 200443022 200443022	
	• Termination of Election	1362.02-00
	200441010	
	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	200401009 200402009 200402019	
	• <i>Passive Investment Income</i>	1362.02-03
	200402021 200403078 200403083 200404019 200408017 200409011 200411011 200413008 200413008 200413008 200413009 200413009 200413009 200414038 200419024 200419025 200425036 200425036 200425037 200425037 200425039 200425039 200438002 200441003 200441004 200443024 200422015 200425036 200425037 200425039 200438002 200439006 200440007 200440007 200443024 200443024 200443024	
	• Inadvertent Terminations	1362.04-00
	200402021 200403081 200404045 200406016 200408011 200408021 200409012 200409023 200414004 200414012 200430022 200430022 200430023 200430023 200434002 200438004 200438034 200441009 200444007 200444017 200444018 200422012 200423017 200423021 200427003 200427005 200430022 200430023 200433017 200434002 200438004 200438034 200439007 200439034	

Section 1363	Effect of Election on Corporation	1363.00-00
	• Recapture of LIFO Benefits 200430025 200430025 200430025	1363.04-00
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200402003	
Section 1368	Distributions	1368.00-00
	200401009 200402009 200402019	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200411015	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
	200403078	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200404003 200414019 200430028 200430028 200430028	
	• Certain Other Cooperatives 200444004	1381.02-00
Section 1402	Definitions	1402.00-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200404048	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• <i>Retirement Payments to Retired Partners</i> 200403056	1402.06-01
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200423027 200431014	
	• Definitions 200441026	1502.01-00
	• Intercompany Transactions 200427019	1502.13-00
	• <i>Stock of Members</i> 200443006 200443006 200443006 200443006	1502.13-01
	• Loss Disallowance Rule 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021	1502.20-00
	• Consolidated Net Operating Loss Deduction 200401013 200402013 200403017 200403018 200403039 200403074 200441026 200443008 200443009 200417029 200439004 200443008 200443008 200443008 200443009 200443009 200443009	1502.21-00
	• Investment Adjustment 200432002	1502.32-00
	• Filing Requirements 200401008 200411005 200420026 200425038 200425038 200435014 200418033 200418041 200420026 200425038 200429010 200431002 200435014 200435014 200435014	1502.75-00
	• <i>When Group Remains in Existence</i> 200420018 200420018	1502.75-10
Section 1503	Computation and Payment of Taxes	1503.00-00

	• Dual Consolidated Loss 200428007 200423007 200428007 200442022	1503.04-00
	• <i>Dual Resident Corporation</i> 200408001 200408026 200409036 200409037 200414030 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200438022 200438027 200441006 200441008 200445022 200418043 200422024 200423003 200425028 200427004 200430004 200430015 200430016 200434009 200438022 200438027 200439032	1503.04-04
	• <i>Recapture</i> 200428007 200428007	1503.04-07
Section 1504	Definitions 200425001 200425001 200425001	1504.00-00
	• <i>Affiliated Group v. Not an Affiliated Group</i> 200438015 200438015	1504.01-00
Section 2001	Imposition and Rate of Tax 200411024	2001.00-00
Section 2031	Definition 200418005	2031.00-00
Section 2032	Alternate Valuation 200406039 200438014 200438014	2032.00-00
	• <i>Exercise of Election</i> 200419005	2032.01-00
Section 2032A	Valuation of Farm Real Property 200438036 200422045 200438036	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 200426008 200426008 200426008	2033.00-00
Section 2033A	Family-Owned Business Deduction • <i>Qualified Family-Owned Business Interest</i> 200410002	2033A.00-00 2033A.05-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death • <i>Inclusion of Gift Tax in Gross Estate</i> 200432016 • <i>Exception for Bona Fide Sale</i> 200432015	2035.00-00 2035.02-00 2035.03-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200404009 200406041 200406042 200406043 200410014 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008 • <i>Income to Discharge Legal Obligations</i> 200408015 • <i>Life Insurance Trusts</i> 200404004	2036.00-00 2036.06-00 2036.07-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200406041 200406042 200406043 200410014 200419011 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008	2038.00-00

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200406040 200406041 200406042 200406043 200406044 200407018 200407018 200410014 200410015 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200427018	
	• General Power v. Not a General Power 200437011	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	200404013	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	• 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> 200413011 200413011 200413011	2044.01-01
	• Property Treated as Passing From Decedent 200403093	2044.02-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	200444021	
Section 2055	Transfers for Public, Charitable, and Religious Uses (Deductible v. Not Deductible)	2055.00-00
	200425027 200425027 200428013 200425027 200428013 200437032	
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200418002	2055.02-00
	• Transfers Not Exclusively for Charitable Purposes 200402012	2055.07-00
	• Disclaimers 200420007 200420007	2055.08-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Amendment of Nonqualifying Interests</i> 200430012 200430012 200430012	2055.12-08
	• <i>Reformations of Nonqualifying Interests</i> 200414011	2055.12-10
	• Transfers of Easements in Real Property 200418005	2055.14-00
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	200417030 200422050	
	• Terminable Interests 200430011 200430011 200430011	2056.01-00
	• Life Estate With Power of Appointment in Surviving Spouse 200444023	2056.05-00
	• Qualified Terminable Interest Property 200403093 200406004 200407016 200407016 200430002 200430002 200443027 200444023 200430002 200443027 200443027 200443027	2056.07-00
	• <i>Effective Election</i> 200410011 200411038 200436001 200436001 200436001	2056.07-01

	• <i>Qualifying Interest</i> 200413011 200413011 200413011	2056.07-03	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00	
	• <i>Effective Election</i> 200445010	2056A.04-00	
Section 2057	Sales of Certain Employer Securities (Repealed 1989) 200422044 200425034 200430030 200430030 200430030	2057.00-00	R
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010 200420011 200438012 200443023 200417001 200417002 200417003 200417014 200418003 200420011 200423006 200433014 200438012 200442019 200442020 200443023 200443023 200443023	2501.00-00	
	• <i>Gift v. Not a Gift</i> 200428017 200438026 200428017 200437011 200438026	2501.01-00	
Section 2511	Transfers in General (Gift v. Not a Gift) 200401009 200402009 200402019 200420011 200438026 200420011 200438026	2511.00-00	
	• <i>Gifts Indirectly Made</i> 200437012	2511.04-00	
Section 2512	Valuation of Gifts	2512.00-00	
	• <i>Transfers for Insufficient Consideration</i> 200401009 200402009 200402019	2512.13-00	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200408014 200409004 200409026 200422051	2513.00-00	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	2514.00-00	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200408015	2516.00-00	
	• <i>Settlement of Marital or Property Rights</i> 200442003	2516.01-00	
Section 2518	Disclaimers 200435006 200443030 200435006 200435006 200435006 200437032 200442027 200443030 200443030 200443030	2518.00-00	
	• <i>Requirements for a Qualified Disclaimer</i> 200406038	2518.01-00	
	• <i>Time Limit</i> 200435006 200435006 200435006 200435006	2518.01-01	
	• <i>Undivided Portion of an Interest</i> 200420007 200420007	2518.03-00	
Section 2519	Disposition of Certain Life Estates 200403093 200407016 200407016 200413011 200413011 200413011 200438028 200438028	2519.00-00	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 200404009	2522.00-00	
	• <i>Charitable Gifts</i> 200445023 200445024	2522.01-00	

Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	200403094	
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	200406004	
	• <i>Treatment of Interest Retained by Donor Spouse</i>	2523.06-03
	200413011 200413011 200413011	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	200402020 200404005 200404006 200404007 200404012 200404013 200404014	
	200404017 200404018 200404020 200404021 200404022 200409003 200410008	
	200411024 200414010 200420011 200420021 200430009 200430009 200430010	
	200430010 200438012 200441005 200441018 200443023 200417001 200417002	
	200417003 200418003 200420011 200420021 200423006 200426005 200426005	
	200426005 200426006 200426006 200426006 200426007 200426007 200426007	
	200429006 200430009 200430010 200432003 200432005 200432006 200432007	
	200432008 200432009 200433009 200433011 200437003 200437004 200438012	
	200439029 200442019 200442020 200443023 200443023 200443023	
	• Effective Dates	2601.01-00
	200429004	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	200401009 200402009 200402019 200406040 200406041 200406042 200406043	
	200406044 200410014 200410015 200428017 200417014 200428017 200431006	
	200433014 200437003 200437004 200437012	
	• <i>Constructive Additions</i>	2601.03-08
	200437011	
	• Transitional Rules	2601.04-00
	200438026 200438026	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200435008 200435009 200435010 200435011 200435012 200438012 200438030	
	200438031 200438032 200435008 200435008 200435008 200435009 200435009	
	200435009 200435010 200435010 200435010 200435011 200435011 200435011	
	200435012 200435012 200435012 200436003 200436003 200436003 200436004	
	200436004 200436004 200436005 200436005 200436005 200436006 200436006	
	200436006 200436007 200436007 200436007 200436008 200436008 200436008	
	200436009 200436009 200436009 200437013 200437014 200437015 200437016	
	200437017 200437018 200437019 200437020 200437021 200437022 200437023	
	200437024 200438012 200438030 200438031 200438032	
Section 2631	GST Exemption	2631.00-00
	• Allocations Irrevocable	2631.01-00
	200401010 200403077	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	200445001 200426013 200426013 200426013	
	• Time and Manner of Allocation	2632.01-00
	200401010 200402018 200403072 200403077 200406033 200409026 200419011	
	200419021 200419026 200419027 200430014 200430014 200427006 200427007	
	200427008 200430014 200439036	
	• Allocation of Unused GST Exemption	2632.03-00
	200425029 200425029 200443004 200425029 200443004 200443004 200443004	

Section 2642	Inclusion Ratio	2642.00-00
	200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 200408005 200408014 200408025 200409002 200409028 200410006 200411009 200414002 200419011 200419022 200419028 200425002 200425002 200443007 200443010 200443011 200443015 200443019 200444009 200415002 200418021 200422051 200425002 200427010 200428002 200429004 200439001 200439002 200439011 200439031 200440019 200440019 200440020 200440020 200442009 200442010 200442012 200442013 200443007 200443007 200443007 200443010 200443010 200443010 200443011 200443011 200443011 200443015 200443015 200443015 200443019 200443019 200443019	
	• Inclusion Ratio Defined	2642.01-00
	200409004 200411006 200441022 200444016 200418019 200426003 200426003 200426003 200426004 200426004 200426004 200431005	
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	200403093 200407016 200407016 200408014 200420010 200420010	
	• <i>Special Election for QTIP</i>	2652.01-02
	200404011 200411004 200425029 200425029 200441022 200443004 200443025 200443027 200445001 200425029 200426013 200426013 200426013 200427006 200427007 200427008 200439036 200443004 200443004 200443004 200443025 200443025 200443025 200443027 200443027 200443027	
Section 2654	Special Rules	2654.00-00
	200443027 200445001 200426013 200426013 200426013 200443027 200443027 200443027	
	• Separate Shares	2654.03-00
	200425029 200425029 200425029 200439036	
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	200407006 200407006	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200406045	
	• Valuation of Retained Interests	2702.01-00
	200408015	
Section 2703	Certain Rights and Restrictions Disregarded	2703.00-00
	200407006 200407006	
Section 2704	Treatment of Lapsing Rights and Restrictions	2704.00-00
	200407006 200407006	
Section 3102	Deduction of Tax From Wages; Liability for and Payment of Tax	3102.00-00
	200430024 200430024 200430024	
Section 3111	Liability and Payment of Employer Tax	3111.00-00
	200444001	
Section 3121	Definitions	3121.00-00
	200441029	
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	200418035	
	• Employees	3121.04-00

	• <i>Common Law Tests</i> 200407014 200407014	3121.04-01
	• <i>Insurance Salesmen</i> 200427001	3121.04-18
	• <i>Employer v. Not an Employer</i> 200415008	3121.05-00
	• <i>Not Employees Under Section 530 of 1978 Revenue Act</i>	3121.10-00
	• <i>Past Audit</i> 200402005 200421001	3121.10-03
	• <i>Concurrent Employment</i> 200442006	3121.14-00
	• <i>Application of Hospital Insurance Tax to Federal, State, and Local Government</i> 200410005	3121.15-00
Section 3306	Definitions	3306.00-00
	• <i>Employment</i>	3306.03-00
	• <i>Services for U.S. or an Instrumentality Excepted</i> 200428021 200428021	3306.03-01
Section 3402	Income Tax Collected at Source 200430024 200430024 200423028 200430024	3402.00-00
Section 3405	Special Rules for Pensions, Annuities, and Certain Other Deferred Income 200426027 200426027 200426027	3405.00-00
Section 4041	Special Fuels Tax (Taxable v. Not Taxable) 200440008 200440008	4041.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200403001 200434020 200434020	4051.00-00
Section 4121	Imposition of Tax on Coal 200417005	4121.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 200404001 200425047 200425047 200425048 200425048 200425047 200425048	4261.00-00
Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200403075 200409022 200427013 200427014	4371.00-00
	• <i>Reinsurance</i> 200410012	4371.03-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200408033 200408034 200408035 200433031	4940.00-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200403051 200408031 200425051 200425051 200441019 200441024 200441033 200443045 200423029 200425051	4941.00-00
	• <i>Special Rules as to Liability</i> 200420029 200420029	4941.03-00
	• <i>Definition of Self-Dealing</i> 200408033 200408034 200408035 200420029 200441033 200441037 200420029 200421010 200429016 200432026 200433028 200433031	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 200434026 200418046 200434026	4942.00-00

	• Initial 15% Tax on Undistributed Income 200415010	4942.01-00
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i> 200408033 200408034 200408035 200411050 200441037 200443045 200444036 200415010 200421010 200431018	4942.03-05
	• <i>Set-Asides</i> 200411049 200411050 200430043 200441036 200443044 200444036 200444041 200418053	4942.03-07
	• Operating Foundations	4942.05-00
	• <i>Functionally Related Business</i> 200434028	4942.05-02
Section 4943	Excise Taxes on Excess Business Holdings 200438042 200438043 200443045 200444042 200438042 200438043	4943.00-00
	• Definition of Excess Business Holdings 200408033 200408034 200408035 200438042 200438043 200444042 200438042 200438043	4943.03-00
	• <i>Permitted Holdings</i> 200438042 200438043 200438042 200438043	4943.03-01
	• Other Definitions and Rules	4943.04-00
	• <i>Taxable Period</i> 200438042 200438043 200438042 200438043	4943.04-01
	• <i>Business Enterprise</i> 200407024 200407024	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments 200408033 200408034 200408035 200443045 200415010 200433028	4944.00-00
Section 4945	Excise Taxes on Taxable Expenditures 200409040 200420031 200420032 200443045 200444037 200444038 200444039 200445045 200415010 200420032	4945.00-00
	• Definition of Taxable Expenditure 200432026 200433031	4945.04-00
	• <i>Grants to Individuals</i> 200408033 200408034 200408035 200419035 200441034	4945.04-04
	• <i>Grants to Organizations</i> 200408033 200408034 200408035	4945.04-05
	• <i>Expenditure Responsibility</i> 200441037 200421010	4945.04-06
Section 4946	Definitions and Special Rules 200408031 200415010	4946.00-00
	• Disqualified Person 200423029	4946.01-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 200408031	4947.02-00
Section 4958	Excess Benefit Transaction 200413014 200413014 200413014 200435018 200435019 200435020 200435021 200435022 200421010 200431023	4958.00-00

Section 4971	Taxes on Failure to Meet Minimum Funding Standards 200401018 200406047 200443042 200445027 200422055	4971.00-00
	• Additional Tax 200422059 200440029 200440029	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions 200403096 200404050	4972.02-00
Section 4975	Tax on Prohibited Transactions	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200408032	4975.04-02
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 200413013 200413013 200413013	4976.00-00
	• Disqualified Benefits 200441039 200431020	4976.01-00
Section 4979	Tax on Certain Excess Contributions 200403096 200404050	4979.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200417012	4982.00-00
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	• Corporations 200439033	6012.03-00
Section 6020	Returns Prepared for or Executed by Secretary 200421002	6020.00-00
	• Failure to File Return 200421002	6020.01-00
	• Return Prepared by IRS Personnel 200421002	6020.02-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	• Exempt v. Non Exempt From Filing 200436019 200436019 200436019	6033.01-00
Section 6038A	Information with Respect to Certain Foreign Corporations	6038A.00-00
	• Record Maintenance	6038A.04-00
	• <i>Monetary Penalty for Failure to Maintain Records</i> 200429007	6038A.04-03
Section 6041	Information at Source 200409033 200420028 200420028 200431012	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 200442023	6041.03-00
Section 6048	Returns as to Certain Foreign Trusts	6048.00-00
	• Transfers to Foreign Trusts 200445025	6048.01-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information	6103.00-00

	• Disclosure for Tax Administration Purpose 200423026 200437001	6103.11-00
Section 6201	Assessment Authority 200434001 200444001 200434001	6201.00-00
Section 6212	Notice of Deficiency 200444025	6212.00-00
Section 6229	Period of Limitations for Making Assessments 200414045	6229.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) • Property Subject v. Not Subject to Lien (See 6301.12-00) 200444001	6321.00-00 6321.01-00
Section 6335	Sale of Seized Property 200429008	6335.00-00
Section 6401	Amounts Treated as Overpayments • Assessment or Collection After Limitation Period 200421002	6401.00-00 6401.01-00
Section 6402	Authority to Make Credits or Refunds • Requirement That a Claim Be Filed • <i>Form</i> 200429009	6402.00-00 6402.04-00 6402.04-03
Section 6404	Abatements 200421002	6404.00-00
Section 6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes 200442021	6421.00-00
Section 6427	Fuels Not Used for Taxable Purposes 200442021	6427.00-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 200414045 • Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200444025	6501.00-00 6501.05-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 200421002	6502.00-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 200444019 • Suits by Taxpayer • <i>Date of Rejection of Refund Claim</i> 200444019 • <i>Extension of Time</i> 200444019	6532.00-00 6532.02-00 6532.02-01 6532.02-04
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 200444020	6601.00-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200441002 200441027 200444020 • No Interest Until Return in Processible Form 200441027	6611.00-00 6611.09-00

Section 6621	Determination of Rate of Interest; Compounding of Interest	6621.00-00
	• Overpayment and Underpayment Rates 200407015 200407015 200411003	6621.01-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts	6677.00-00
	• Requirement for Filing Return 200445025	6677.01-00
	• <i>Party Required to File</i> 200445025	6677.01-02
Section 6700	Promoting Abusive Tax Shelters	6700.00-00
	200402008	
Section 7453	Rules of Practice, Procedure, and Evidence	7453.00-00
	200441028	
	• Admission to Practice 200431013 200431015	7453.02-00
Section 7502	Timely Mailing Treated as Timely Filing	7502.00-00
	200441002	
Section 7518	Tax Incentives Relating to Merchant Marine Capital Construction Costs	7518.00-00
	200425003 200425003 200425003	
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Computation of Required Payment 200411043	7519.01-00
	• Timely Payments 200411043	7519.02-00
	• Refund of Required Payments 200411043	7519.03-00
Section 7602	Examination of Books and Witnesses	7602.00-00
	200425046 200425046 200425046	
Section 7610	Fees and Costs for Witnesses	7610.00-00
	200417032	
Section 7701	Definitions	7701.00-00
	200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035 200420008 200425043 200425043 200428008 200428009 200443020 200443026 200443028 200444005 200444006 200420008 200422005 200422006 200422007 200422008 200422009 200422043 200423019 200423023 200425043 200426012 200426012 200426012 200428008 200428009 200437002 200437025 200437026 200437027 200442031 200443020 200443020 200443020 200443026 200443026 200443026 200443028 200443028 200443028	
	• Associations v. Corporations 200443012 200442029 200443012 200443012 200443012	7701.01-00
	• Partnerships v. Associations 200413002 200413002 200413002 200419023 200425031 200425031 200434018 200417024 200425031 200434018	7701.02-00
	• Association v. Trust 200418028	7701.03-00
	• <i>Liquidating Trusts</i> 200407002 200407002	7701.03-06

	• Conduit Arrangements 200437033	7701.33-00
Section 7702	Life Insurance Contract Defined	7702.00-00
	• Cash Value Accumulation Test 200438005 200438005	7702.02-00
	• Correction of Errors 200438005 200438005	7702.20-00
	• Contracts That Do Not Meet Life Insurance Contract Definition 200438005 200438005	7702.22-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	• Qualifying Income 200411018 200422023	7704.03-00
Section 9100	Extension of Time for Making Certain Elections	9100.00-00
	200401010 200401012 200402002 200402015 200403002 200403003 200403004 200403005 200403036 200403052 200403053 200403054 200403072 200403077 200403080 200403092 200404008 200404011 200404031 200404036 200406001 200406005 200406028 200406033 200407003 200407003 200407005 200407005 200408003 200408005 200408014 200408025 200409002 200409004 200409012 200409014 200409016 200409026 200410006 200410011 200411004 200411006 200411009 200411038 200413002 200413002 200413002 200413003 200413003 200413003 200413006 200413006 200413006 200414002 200414005 200414006 200414008 200414049 200419002 200419005 200419011 200419021 200419022 200419026 200419027 200419028 200420010 200425002 200425002 200425012 200425012 200425029 200425029 200425042 200425042 200425043 200425043 200428006 200428025 200430005 200430005 200430006 200430006 200430007 200430007 200430011 200430011 200430014 200430014 200430027 200430027 200434005 200434006 200434017 200434018 200438011 200438014 200438050 200441022 200443004 200443012 200443025 200443028 200444010 200444016 200445001 200445019 200416001 200416003 200416014 200417008 200417009 200417010 200417011 200418004 200418019 200418021 200418024 200418025 200418026 200418029 200418031 200418038 200418042 200420010 200421004 200422021 200422027 200422028 200422029 200422030 200422031 200422032 200422033 200422034 200422035 200422036 200422043 200422044 200422046 200422050 200422051 200423004 200423008 200423009 200423010 200423011 200423019 200423023 200425002 200425012 200425029 200425042 200425043 200426003 200426003 200426003 200426004 200426004 200426004 200426013 200426013 200426013 200426015 200426015 200426015 200427006 200427007 200427008 200427010 200428002 200428006 200428010 200428011 200428012 200428025 200429002 200429005 200429011 200429014 200430005 200430006 200430007 200430011 200430014 200430027 200431005 200431016 200431017 200432002 200432020 200432030 200433003 200433004 200433005 200433008 200433016 200434005 200434006 200434017 200434018 200436001 200436001 200436001 200436002 200436002 200436002 200437006 200437025 200437026 200438011 200438014 200438050 200439001 200439002 200439011 200439030 200439031 200439036 200440010 200440010 200440016 200440016 200440018 200440018 200440022 200440022 200442005 200442012 200442013 200442016 200442018 200442029 200442030 200443004 200443004 200443004 200443012 200443012 200443012 200443025 200443025 200443025 200443028 200443028 200443028	
	• Section 42; Low-Income Housing Credit 200419029 200425045 200425045 200428010 200428011 200428012 200438025 200425045 200431010	9100.01-00
	• Section 146; Volume Cap 200401001 200411041 200437010 200438025	9100.03-00

• Section 168; MACRS 200404032 200409031	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 200402006 200403040 200428026 200428029 200428026 200428029 200439014	9100.06-00
• Section 442; Accounting Periods 200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200428005 200438007 200438011 200438024 200445003 200445017 200445018 200418022 200422010 200422042 200427002 200427026 200428005 200429003 200431007 200433006 200438007 200438011 200438024 200442016	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 200432013	9100.10-01
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200425035 200425035 200418039 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014 200442028	9100.15-00
• Extension of Time For Filing Return 200402018 200425034 200425034 200425034	9100.19-00
• Section 1502; Election to File Consolidated Return 200401008 200411005 200425038 200425038 200418033 200418041 200425038 200429010 200431002	9100.20-00
• Other 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200435013 200438022 200438027 200441006 200441008 200443007 200443008 200443009 200443010 200443011 200443015 200443019 200443027 200444009 200445011 200445012 200445013 200445022 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028 200427004 200430004 200430015 200430016 200434009 200435013 200435013 200435013 200437005 200438022 200438027 200439004 200439005 200439032 200442009 200442010 200442022 200443007 200443007 200443007 200443008 200443008 200443008 200443009 200443009 200443009 200443010 200443010 200443010 200443011 200443011 200443011 200443015 200443015 200443015 200443019 200443019 200443019 200443027 200443027 200443027	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200444003 200418040	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200430003 200430003 200430003	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200401002 200401003 200401004 200401005 200401006 200401007 200403028	
	200403034 200403038 200403042 200403079 200404025 200404033 200405010	
	200408022 200408023 200409013 200409029 200411029 200411030 200411039	
	200414003 200414014 200414028 200414035 200419007 200419008 200419009	
	200420008 200425004 200425004 200425005 200425005 200425006 200425006	
	200425007 200425007 200425008 200425008 200425009 200425009 200425010	
	200425010 200425011 200425011 200425013 200425013 200425014 200425014	
	200425015 200425015 200425016 200425016 200425017 200425017 200425018	
	200425018 200425019 200425019 200425020 200425020 200425021 200425021	
	200425022 200425022 200425023 200425023 200425024 200425024 200425025	
	200425025 200425026 200425026 200425031 200425031 200428003 200428008	
	200428009 200428014 200434013 200435004 200443020 200443026 200444005	
	200444006 200444011 200445005 200445006 200445007 200417013 200417023	
	200417024 200417025 200418011 200418012 200418013 200418014 200418015	
	200418016 200418036 200420008 200422002 200422005 200422006 200422007	
	200422008 200422009 200422011 200422026 200425004 200425005 200425006	
	200425007 200425008 200425009 200425010 200425011 200425013 200425014	
	200425015 200425016 200425017 200425018 200425019 200425020 200425021	
	200425022 200425023 200425024 200425025 200425026 200425031 200426012	
	200426012 200426012 200428003 200428008 200428009 200428014 200432001	
	200432010 200434013 200435004 200435004 200435004 200437002 200437009	
	200437027 200439024 200443020 200443020 200443020 200443026 200443026	
	200443026	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i>	9114.03-02
	200416008	
	• <i>Canada</i>	9114.03-06
	200435013 200435013 200435013 200435013 200437005	
	• <i>Germany</i>	9114.03-13
	200406007 200420012 200420012	
	• <i>Ireland</i>	9114.03-19
	200403075 200404029 200404030 200409022	
	• <i>Luxembourg</i>	9114.03-24
	200409025	
Section 9999	Miscellaneous Issues	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200402007	
	• Not Able to Identify Under Present List	9999.98-00
	200404049 200407019 200407019 200412003 200412004 200412005 200412006	
	200412007 200412008 200412009 200428002 200434001 200415007 200423001	
	200434001	