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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>
<b>Section 29</b>	<b>(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source</b> 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 <b>200501009 200416010</b> 200422038 200426014 200426014 200426014 200426014 200426014 200426014 200427017 200430017 200430018 200431003 200431009 200434003 200434014 200434015 200437007 200438008 200439026 200442014 200443031 200443031 200443031 200501009	<b>29.00-00</b>
	• Allowance of Credit 200443016 200443016 200443016 200443016	29.01-00
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b> 200442021	<b>34.00-00</b>
<b>Section 35</b>	<b>Overpayments of Tax</b> 200432012	<b>35.00-00</b>
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b> 200443017 200451027 200452032 200452032 200442026 200443017 200443017 200443017 200448028 200451027 200452032	<b>41.00-00</b>
	• Alternative Incremental Credit 200403043 200404016 200408012 200408019 200409005 200411007 200425040 200425040 200425040 200448039	41.01-00
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	• Eligible Basis	42.04-00
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i> 200423020	42.04-07
	• Qualified Low-Income Housing Project	42.07-00
	• <i>Date for Meeting Requirements</i> 200419029 200425045 200425045 200425045	42.07-03
	• Definitions and Special Rules	42.09-00
	• <i>Federally-Subsidized Buildings</i> 200431010	42.09-01
	• Recapture of Credit 200445015	42.10-00
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 200419016	42.14-01
<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b> 200427012	<b>43.00-00</b>
	• Expenditures to Provide Access to Disabled Individuals 200411042	44.60-00
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	• In General 200439038	45.01-00

	• Definitions	45.03-00
	200440001 200440001	
	• Special Rules	45.04-00
	200440001 200440001	
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>
	200426018 200426018 200426018	
	• General Rule; Percentages	47.01-00
	200448015	
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b>	<b>56.00-00</b>
	• Certain Ownership Changes	56.44-00
	200444002	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	200403046 200409033 200411001 200411028 200420017 200435006 200435007	
	200438026 200451041 200420017 200435006 200435006 200435006 200435007	
	200435007 200435007 200437012 200438026 200442023 200448040	
	• Return of Capital v. Income	61.02-00
	200451030 200451030	
	• <i>Court Awards, Settlements, etc.</i>	61.02-06
	200427023	
	• Bargain Purchase	61.05-00
	• <i>Gift</i>	61.05-05
	200442023	
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i>	61.09-18
	200402004 200452027 200452027 200452027	
	• Property Transactions	61.14-00
	200438012 200438012	
	• Damages, Court Awards, Settlements	61.28-00
	200445002 200427009	
	• <i>Compensatory, Punitive, etc., Damages</i>	61.28-02
	200445002	
	• <i>Return of Capital--Basis</i>	61.28-03
	200427023 200439017	
	• Agents--Conduits	61.29-00
	200439017	
	• Assignments	61.30-00
	200427009	
	• <i>Anticipatory Assignment of Income</i>	61.30-03
	200445002	
	• Governmental Benefits and Subsidies	61.40-00
	200451022 200431012 200451022	
	• Recovery of Items Previously Deducted--Tax Benefit	61.44-00
	200441039	
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i>	61.49-01
	200438038 200438038	

<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees 200417022	62.02-00
	• <i>Reimbursements</i> 200417022	62.02-02
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b> 200444026	<b>71.00-00</b>
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 200432021 200432023 200432024	<b>72.00-00</b>
	• Investment in Contract 200419036 200419037 200450053 200450056	72.02-00
	• Amounts Not Receivable as Annuities 200419036 200419037 200450053 200450056 200449014 200449017	72.07-00
	• <i>On or After Starting Date</i> 200419036 200419037 200450053 200450056	72.07-01
	• <i>Before Starting Date</i> 200419036 200419037 200450053 200450056	72.07-02
	• <i>Lump Sum</i> 200419036 200419037 200450053 200450056	72.07-03
	• <i>Allocation of Amounts</i> 200419036 200419037 200450053 200450056	72.07-04
	• <i>Investment In Contract</i> 200419036 200419037 200450053 200450056	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 200450057	72.20-01
	• <i>Substantially Equal Payments</i> 200437038	72.20-04
	• Annuity Contracts Not Held By Natural Persons 200449011 200449013 200449014 200449015 200449016 200449017	72.21-00
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	• 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
<b>Section 102</b>	<b>Gifts and Inheritances</b> 200442023	<b>102.00-00</b>

<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 200406003	<b>103.00-00</b>
	• State and Local 200413010 200413010 200413010	103.02-00
	• Transitional Rules	103.12-00
	• <i>Established State Programs</i> 200414021	<i>103.12-04</i>
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 200403046	<b>104.00-00</b>
	• Workmen's Compensation 200410004 200410007 200433002 200437028	104.02-00
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 200452013 200452013 200452013	<b>105.00-00</b>
	• Expended for Medical Care 200452013 200452013 200452013	105.02-00
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 200452013 200452013 200452013	<b>106.00-00</b>
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>
	• Exclusion From Gross Income	108.01-00
	• <i>Title 11 Case</i> 200444002	<i>108.01-01</i>
	• <i>Insolvent Taxpayer</i> 200436002 200436002 200436002	<i>108.01-02</i>
	• Reduction of Tax Attributes 200444002	108.02-00
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b>	<b>111.00-00</b>
	• Did Not Reduce Income Tax 200441039 200449036	111.01-00
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200403026 200406024 200428015 200428021 200430008 200430008 200416005 200418018 200418044 200426010 200426010 200426010 200426017 200426017 200426017 200427016 200428015 200428021 200430008 200449018 200453009	<b>115.00-00</b>
	• Separate Entity v. Integral Part 200439033	115.02-00
<b>Section 117</b>	<b>Qualified Scholarships</b> 200414039 200430024 200430024 200441029 200430024	<b>117.00-00</b>
	• Scholarship or Fellowship Grant	117.02-00
	• <i>Loans</i> 200452027 200452027 200452027	<i>117.02-04</i>
	• Qualified Tuition Reduction 200403050 200442001	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 200403050 200442001	<i>117.06-05</i>

<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b>	<b>118.00-00</b>
	200411028 200450035	
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i>	118.01-02
	200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200411008 200414027 200419004 200434019 200434019 200442015	
	• Contributions in Aid of Construction	118.02-00
	200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027 200419004 200442015 200448008	
<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 132</b>	<b>Certain Fringe Benefits</b>	<b>132.00-00</b>
	• De Minimis Fringe	132.04-00
	• <i>In General</i>	132.04-01
	200437030	
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b>	<b>141.00-00</b>
	200403055 <b>200501003 200501004 200453002 200501003 200501004</b>	
	• Private Business Tests	141.01-00
	• <i>Business Use Test</i>	141.01-01
	200441025	
	• Nongovernmental Output Property Acquired	141.03-00
	200448017	
<b>Section 142</b>	<b>Exempt Facility Bond</b>	<b>142.00-00</b>
	• Solid Waste Disposal Facility	142.11-00
	200452034 200452034 200452034	
<b>Section 146</b>	<b>Volume Cap</b>	<b>146.00-00</b>
	• Carryforward of Allocation	146.07-00
	200406028 200450019 200450029 200422046 200437010 200438025 200440016 200440016	
<b>Section 148</b>	<b>Arbitrage</b>	<b>148.00-00</b>
	200413012 200413012 200413012 200428022 200446006 200428022 200446006	
	• Defined	148.01-00
	• <i>Reasonable Expectations - Artifice or Device</i>	148.01-03
	200424003	
	• Higher Yielding Investment	148.02-00
	200403095	
<b>Section 149</b>	<b>Bonds Must Be Registered To Be Tax Exempt; Other Requirements</b>	<b>149.00-00</b>
	• Advance Refundings	149.03-00
	200441021	
	• Treatment of Hedge Bonds	149.06-00
	200422004	
<b>Section 150</b>	<b>Definitions and Special Rules</b>	<b>150.00-00</b>
	200424003 200431001	

	• General Rules 200404024	150.01-00
	• Qualified Scholarship Funding Bond 200434028	150.04-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200405005 200439042	<b>162.00-00</b>
	• Million Dollar Cap - Executive Employee Compensation 200406013 200406026 200419013 200449012	162.36-00
	• <i>Outside Directors</i> 200423012	162.36-05
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	• Repurchase Premium 200449001	163.17-00
<b>Section 164</b>	<b>Taxes</b> 200445046 200451041	<b>164.00-00</b>
<b>Section 165</b>	<b>Deductions For Losses</b> 200406046	<b>165.00-00</b>
	• Wagering Losses 200417004	165.08-00
	• Other 200451030 200451030	165.18-00
<b>Section 166</b>	<b>Bad Debts</b> 200406046 200451030 200451030 200453001	<b>166.00-00</b>
<b>Section 167</b>	<b>Depreciation</b> 200429001	<b>167.00-00</b>
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 200418001	167.22-01
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200411041 200442002	<b>168.00-00</b>
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 200434007 200418001 200434007	168.24-01
	• Alternative Depreciation System (ADS)	168.29-00
	• <i>Tax-Exempt Use Property</i> 200451020 200451020	168.29-02
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 200402003 200404009 200435001 200438028 200445023 200445024 200435001 200435001 200435001 200438028	<b>170.00-00</b>
	• Percentage Limitations	170.07-00
	• <i>Medical Organizations and Hospitals</i> 200444030	170.07-03
	• Qualified Conservation Contribution 200403044 200418005	170.14-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>

	• Computing Net Operating Loss 200432014	172.02-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 200416002 200429001	<b>197.00-00</b>
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 200406021 200434004 200438033 200434004 200436010 200436010 200436010 200438033	<b>216.00-00</b>
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200450008	216.01-02
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	• 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
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• 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
	• <i>Administrative, Service, or Support Activities Allocation Methods</i> 200446024 200446024	263A.04-04
	• Change in Method of Accounting under Section 263A 200430044	263A.07-00
<b>Section 265</b>	<b>Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)</b>	<b>265.00-00</b>
	• Pro Rata Allocation of Interest Expense of Financial Institutions to Tax-Exempt Interest 200428027 200434021 200428027	265.08-00
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Traveling 200417022	274.03-00
	• Substantiation 200417022 200433010	274.08-00
	• Business Meals 200417022	274.12-00
<b>Section 277</b>	<b>Deduction Incurred by Certain Membership Organizations in Transactions With Members</b> 200439017	<b>277.00-00</b>



<b>Section 280G</b>	<b>Golden Parachute Payments</b> 200415003	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 200422013	280G.01-01
	• <i>Base Amount</i> 200430019 200430019 200430019	280G.01-03
<b>Section 291</b>	<b>Special Rules Relating to Corporate Preference Items</b>	<b>291.00-00</b>
	• Reduction in Certain Preference Items	291.01-00
	• <i>Certain Financial Institutions Preference Items</i> 200428027 200434021 200428027	291.01-01
	• Definition	291.03-00
	• <i>Financial Institution Preference Item</i> 200428027 200434021 200428027	291.03-01
<b>Section 301</b>	<b>Distributions of Property</b> 200401009 200402009 200402019 200415004 200427019	<b>301.00-00</b>
	• Dividend in Property 200406031	301.01-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 200409001 200441007	<b>302.00-00</b>
	• 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	302.04-03
	• Constructive Ownership 200409001	302.05-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 200414022	<b>305.00-00</b>
	• Stock Dividends 200406031 200411025	305.01-00
	• Deemed Distributions 200428023 200428024 200428023 200428024	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b>	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 200411025	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 200409034	<b>311.00-00</b>
	• With Respect to its Stock 200422003	311.01-00
	• Distributions of Appreciated Property 200443032 200443032 200443032 200443032	311.02-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 200422003	<b>312.00-00</b>

<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 200447025	<b>331.00-00</b>
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200409019 200409020 200409021	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 200404058 200409018	332.01-00
<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>
	• Conversion to Tax Exempt 200402003 200446011 200446011	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
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 200422003 200447004	<b>338.00-00</b>
	• 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 200453007	338.80-00
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 200420019 200420020 200452002 200452002 200418032 200420019 200420020 200433007 200447004 200452002	<b>351.00-00</b>
	• Year of Transfer 200423024 200423025	351.08-00
	• Investment Company Exception 200450018	351.13-00
	• Non-Qualified Preferred Stock 200411025 200440003 200440003 200440004 200440004	351.14-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b> 200445016	<b>354.00-00</b>
	• Non-Qualified Preferred Stock 200411025	354.06-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200419020 200419030 200420015 200420020 200434010 200435002 200435003 200451012 200415001 200417015 200417016 200417017 200417018 200417019 200417020 200420015 200420020 200422020 200422041 200432004 200434010 200435002 200435002 200435002 200435003 200435003 200435003 200439009 200447031 200449009 200451012 200453003	<b>355.00-00</b>

	• Spin-Off	355.01-00
	200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037 200420019 200420022 200420024 200425041 200425041 200435005 200438035 200450015 <b>200501025 200420019 200420022 200420024 200422003</b> 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 200450015 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	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b>	<b>356.00-00</b>
	200415004	
	• Distribution of Non-Qualified Preferred Stock	356.04-00
	200411025	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	200422003 200442007 200442008	
	• Liabilities in Excess of Basis	357.02-00
	200414046	
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	200422003 200442007 200442008	
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b>	<b>361.00-00</b>
	200422003	
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	200422003	
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	200444002 200427015 200440009 200440009	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	200448013	
	• Distribution Described in Section 355	367.40-01
	200411014	
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	200452002 200452002 200442007 200442008 200452002	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200411019 200425033 200425033 200446011 200425033 200446011	

	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200439003	368.01-01
	• <i>Stock for Property (Type "C")</i> 200452002 200452002 200452002	368.03-00
	• <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 200451012 200452002 200452002 <b>200501025 200417006</b> 200417007 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200422018 200425041 200430025 200432004 200432017 200433007 200435002 200435002 200435002 200437029 200438035 200447031 200451012 200452002 200453003	368.04-00
	• <i>Recapitalization (Type "E")</i> 200403019 200411033	368.05-00
	• <i>Change in Identity, etc. (Type "F")</i> 200450012 200422047	368.06-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• <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
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 200406027 200444002	<b>382.00-00</b>
	• <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
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b>	<b>384.00-00</b>
	• <i>General Rule</i>	384.01-00
	• <i>Stock Acquisitions</i> 200447037	384.01-01
	• <i>Definitions</i>	384.03-00

	• <i>Recognized Built-in Gain</i> 200447037	384.03-01
	• <i>Preacquisition Loss</i> 200447037	384.03-03
	• <i>Ordering Rules</i> 200447037	384.05-00
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b> 200418008	<b>385.00-00</b>
	• <i>Debt v. Equity</i> 200419001	385.01-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 200403097 200411051 200420030 200444045 200446026 200420030 200433019 200446026	<b>401.00-00</b>
	• <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 200449043	401.04-01
	• <i>Required Distributions</i> 200444033 200444034 200432028 200432029 200453023	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 200449040 200449041 200449042 200453023	401.06-02
	• <i>Mergers and Consolidations of Plans and Transfers of Plan Assets (See Also 414.00-00)</i> 200453015 200453026	401.09-00
	• <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
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200438049 200441035 200445039 200446026 200446028 200451038 200426022 200426022 200426022 200429017 200438049 200446026 200446028 200451038	<b>402.00-00</b>
	• <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

	• Foreign Situs Trust	402.03-00
	200430040 200430040 200438047 200446031 200418048 200418051 200430040 200433020 200438047 200440026 200440026 200442032 200446031 200453022	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200410023 200434022 200434022	
	• Rollover Contributions	402.08-00
	200441035 200443040 200444045 200445039 200450057 200451040 200418045 200423036 200426022 200426022 200426022 200429017 200431022 200432025 200436017 200436017 200436017 200439049 200442035 200451040 200453020 200453021	
	• <i>Rollover Lump Sums</i>	402.08-01
	200420036 200420036	
	• <i>Plan Termination Payment</i>	402.08-02
	200444045	
	• <i>By a Surviving Spouse</i>	402.08-05
	200447040	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	200411051	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	200444032	
	• Rollover Amounts	403.05-00
	200444032	
<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>
	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	
	• Amount of Deduction	404.15-00
	200450058	
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	200422056	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200406053 200412001 200414047 200426023 200426023 200426023 200429014 200437037 200439046 200440024 200440024 200449041 200449042 200453023	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	200438045 200438045	
	• Qualification	408.02-00
	200438045 200452048 200452048 200438045 200452048	
	• <i>Benefit Distributions</i>	408.02-01
	200452043 200452043 200452044 200452044 200452045 200452045 200452046 200452046 200452047 200452047 200452049 200452049 200452050 200452050 200452051 200452051 200452052 200452052 200452053 200452053 200452054 200452054 200452043 200452044 200452045 200452046 200452047 200452049 200452050 200452051 200452052 200452053 200452054 200453018	

	• 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 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 200446027 200446029 200446030 200450052 200450055 200451033 200451039 200452041 200452041 200452042 200452042 200452043 200452043 200452044 200452044 200452045 200452045 200452046 200452046 200452047 200452047 200452048 200452048 200452049 200452049 200452050 200452050 200452051 200452051 200452052 200452052 200452053 200452053 200452054 200452054 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 200446027 200446029 200446030 200447039 200447041 200447042 200447051 200448052 200449037 200449038 200449039 200449040 200451033 200451039 200452041 200452042 200452043 200452044 200452045 200452046 200452047 200452048 200452049 200452050 200452051 200452052 200452053 200452054 200453016 200453018 200453019 200453027	
	• Distributions	408.06-00
	200438045 200446032 200438045 200449040	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	200431016	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	• Accrued Benefit Requirements	411.03-00
	200407021 200407021	
	• <i>Defined Benefit Plan</i>	411.03-01
	200407021 200407021	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	200444040 200418051 200439045	

	• Minimum Funding Waiver	412.06-00
	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 200450046 200450047 200450048 200450049 200450050 200450051 200451034 200451035 200451036 200451037 200452038 200452038 200452040 200452040 <b>200501023</b> <b>200501024 200418049 200422059 200432019 200434023 200434024 200437039</b> 200438039 200438040 200447043 200447044 200447045 200448053 200448054 200448055 200451034 200451035 200451036 200451037 200452038 200452040 200453024 200453025 200501023 200501024	
<b>Section 413</b>	<b>Collectively Bargained Plans</b>	<b>413.00-00</b>
	• Deduction Limitations	413.02-00
	200410028	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	200410016 200410017 200410018 200420033 200445036 200418050 200420033 200421005 200423034 200427030 200433025 200439048	
	• Mergers and Consolidations of Plans or Transfers of Plan Assets	414.06-00
	200442037	
	• Governmental Plan	414.07-00
	200404059 200405015 200423041	
	• Church Plan	414.08-00
	200401022 200433021 200436013 200436013 200436013	
	• Certain Employee Contributions	414.09-00
	200402027 200404052 200407022 200407022 200410025 200410026 200411046 200419033 200445037 200450054 200423040 200440028 200440028	
	• Certain Mixed Plans	414.12-00
	200442037	
	• Separate Lines of Business and Operating Units	414.18-00
	200421004	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	200410022 200410024 200411048	
	• Limitation for Defined Benefit Plans	415.01-00
	200430034 200430034 200430034	
	• <i>Adjustment to Benefit</i>	415.01-02
	200452039 200452039 200452039	
	• Limitation for Defined Contribution Plans	415.02-00
	200403096 200404050	
	• <i>Annual Addition</i>	415.02-01
	200401021	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	200436016 200436016 200436016	
	• Welfare Benefit Fund	419.03-00
	200441039	
	• Qualified Asset Account	419.11-00
	200404055	
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b>	<b>419A.00-00</b>
	200404055	



<b>Section 423</b>	<b>Employee Stock Purchase Plans</b> 200418020	<b>423.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b> • Procedural Requirements for Making Election 200425042 200425042 200430007 200430007 200450014 200422042 200425042 200430007	<b>444.00-00</b> 444.03-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> • Clearly v. Not Clearly Reflecting Income 200415009 200423014 • Methods of Accounting (Permissible Method v. Not Permissible) • <i>Cash</i> 200422001 200423014 • <i>Accrual</i> 200423014 • Change of Methods (Permissible v. Not Permissible) • <i>Required by Commissioner</i> 200423014 • <i>Consent Needed</i> 200424004 • <i>Consent Implied</i> 200424004 • Method of Accounting; Change of Method; Cash to Accrual (Overall) 200423014 • Method of Accounting; Change of Method; Accrual to Cash (Overall) 200423014 • Notional Principal Contracts 200415009	<b>446.00-00</b> 446.01-00 446.03-00 446.03-01 446.03-02 446.04-00 446.04-02 446.04-03 446.04-04 446.12-00 446.14-00 446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200409010 • Constructive Receipt 200434008 200450032 200434008 • <i>Compensation</i> 200419006 200450010	<b>451.00-00</b> 451.14-00 451.14-04
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> • Disposition of Obligations 200423028 • Timely v. Untimely Elections 200415006 • <i>Election Out</i> 200404015 • Revocation of Elections 200404035 • Contingent Payment Sales	<b>453.00-00</b> 453.05-00 453.06-00 453.06-06 453.08-00 453.09-00

	• <i>Alternative Basis Recovery</i>	453.09-01
	200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016	
<b>Section 455</b>	<b>Prepaid Subscription Income</b>	<b>455.00-00</b>
	200423016	
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	200411051 200418010 200426011 200426011 200426011	
	• Definitions	457.08-00
	• <i>Eligible Employer</i>	457.08-01
	200430013 200430013 200430013	
	• Special Rules	457.09-00
	• <i>Certain Plans Excepted</i>	457.09-05
	200450010	
	• Grandfather Clause	457.11-00
	200413007 200413007 200413007	
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	• Deferred Expenses and Advance Payments	461.05-00
	200440023 200440023	
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• 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 200447026	
	• 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 200447026 200448005 200449008	
	• <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 200448002 200449003	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	200435007 200444004 200452026 200452026 200435007 200435007 200435007 200452026	
	• In General	468B.01-00
	200413001 200413001 200413001 200442024	
	• Taxation of Designated Settlement Funds	468B.02-00
	200442011	

	• Clarification Of Taxation of Certain Funds 200411017 200411020 200414016	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	• Passive Activity Defined 200404036 200406001	469.03-00
	• <i>Definition of Activity</i> 200409016	469.03-03
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	• Need for Inventories 200423014	471.01-00
	• 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
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 200451008 200452001 200452001 200452016 200452016 200452028 200452028 200451008 200452001 200452016 200452028	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Securities Traders 200423015 200429011	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
	200423014	
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
	• 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
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	200411044 200413014 200413014 200413014 200425027 200425027 200443033 200444024 200444030 200446025 200450037 200450039 200452036 200452036 200417035 200420031 200425027 200429013 200443033 200443033 200443033 200446025 200447046 200447047 200447048 200447049 200447050 200449044 200449045 200452036 200452037	
	• Title-Holding Company 200449034	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 200431023 200447038	501.03-00
	• <i>Foundations</i> 200413015 200413015 200413015	501.03-02
	• <i>Corporations</i> 200450038	501.03-05

• <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 200448048	501.03-11
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200408033 200408034 200408035	501.03-15
• <i>Political Action Organizations</i> 200449035	501.03-17
• <i>Religious Organizations</i> 200452035 200452035 200452035	501.03-20
• <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 200450043 200450044 200450045	501.03-30
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> <b>200501020 200431023 200501020</b>	501.04-00
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200405016 200425052 200425052 200425052	501.06-00
• <i>Social Clubs</i> 200450041	501.07-00
• <i>Profit v. Not for Profit</i> 200450041	501.07-01
• <i>Distribution of Assets</i> 200450041 200451031 200451031	501.07-02
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 200413013 200413013 200413013	501.09-00
• <i>Permissible Benefits</i> 200441039 200451032 200451032	501.09-01
• <i>Inurement</i> 200441039 200450040 200431020	501.09-03
• <i>Local Benevolent Life Insurance Associations, etc.</i>	501.12-00
• <i>Mutual or Cooperative Electric Companies</i> 200404058	501.12-03
• <i>Section 501(c)(25) Organizations</i> 200450042	501.25-00
• <i>Organizations Managing and Operating Annuities With Gift of Corpus Over to Organization</i> 200449033	501.37-00
<b>Section 507</b>	
• <b>Termination of Private Foundation Status</b> 200403051 200438041 200441024 200441037 200421010 200438041	<b>507.00-00</b>
• <i>Termination Under Section 507(a)(1)</i> 200415010 200416012 200416013	507.01-00

	• Termination Under Section 507(a)(2)(A) <b>200501018 200501019 200501018 200501019</b>	507.02-00
	• Termination Under Section 507(b)(1)(A) 200415010 200433031	507.03-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 200413014 200413014 200413014 200417035 200429013	<b>509.00-00</b>
	• Exceptions to Private Foundation Status	509.02-00
	• <i>Publicly Supported Organizations</i> 200404057	<i>509.02-01</i>
	• <i>Supporting Organizations</i> 200404057 200413015 200413015 200413015 200421010 200437036	<i>509.02-02</i>
	• Continuation of Private Foundation Status 200441037	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200444030 200448048	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200446011 <b>200501017 200427031 200431023 200446011 200501017</b>	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 200434028 200427031	512.01-00
	• Partnerships 200436022 200436022 200436022 200448048	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 200451031 200427031 200451031	<i>512.09-03</i>
	• Modifications 200436022 200436022 200436022	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015 200425052 200425052 200441038 200425052 200431018 200437036 200439043 200449033	<b>513.00-00</b>
	• Sales and Service to Public 200425050 200425050 200444044 200425050	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 200444030	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 200432026	514.06-00
	• Acquisition Indebtedness 200449033	514.07-00
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Regulated Investment Companies 200422052	561.05-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	• Preferential Dividends	562.03-00
	• <i>Class of Stock</i> 200422052	<i>562.03-02</i>

<b>Section 584</b>	<b>Common Trust Funds</b> 200432005 200432006 200432007 200432008 200432009 200433011	<b>584.00-00</b>
<b>Section 585</b>	<b>Reserves for Losses on Loans of Banks</b> • Loan Defined 200439041	<b>585.00-00</b> 585.01-00
<b>Section 641</b>	<b>Imposition of Tax</b> • Income of Estate During Administration • <i>Of Estate</i> 200452004 200452004 200452004	<b>641.00-00</b> 641.02-00 641.02-01
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 200404009 • Charitable Deduction 200444003 200418040	<b>642.00-00</b> 642.03-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200446007 200432005 200432006 200432007 200432008 200432009 200433011 200446007 • Distributable Net Income 200448001 • Multiple Trusts 200428017 200428017 200448040	<b>643.00-00</b> 643.01-00 643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200405001 200405002 200405003 200405004 • Amounts Paid, Credited, or Required to Be Distributed 200452004 200452004 200448040 200452004	<b>661.00-00</b> 661.01-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200403051 200441019 200441024 • Definitions 200408031 • <i>Charitable Remainder Unitrust</i> 200414011 200447033	<b>664.00-00</b> 664.03-00 664.03-02
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 200404009 200420011 200434012 200418003 200418028 200420011 200434012 • Persons Treated as Grantors 200434008 200445025 200434008	<b>671.00-00</b> 671.02-00
<b>Section 672</b>	<b>Definitions and Rules</b> • Grantor Treated as Holding Power or Interest of Spouse 200445025	<b>672.00-00</b> 672.04-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 200445025	<b>674.00-00</b>
<b>Section 675</b>	<b>Administrative Powers</b> • General Powers of Administration 200434012 200434012	<b>675.00-00</b> 675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 200434008 200434008	<b>677.00-00</b>

	• Income Distributed to Grantor or Spouse 200445025	677.01-00
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b> 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	<b>678.00-00</b>
<b>Section 679</b>	<b>Foreign Trusts Having One or More United States Beneficiaries.</b> 200445025	<b>679.00-00</b>
<b>Section 682</b>	<b>Income of an Estate or Trust in Case of Divorce, etc.</b> 200408015	<b>682.00-00</b>
<b>Section 684</b>	<b>Recognition of Gain on Certain Transfers to Certain Foreign Trusts and Estates</b> 200445025	<b>684.00-00</b>
<b>Section 692</b>	<b>Income Taxes of Members of Armed Forces on Death</b> 200447035	<b>692.00-00</b>
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200450001	701.01-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 200436011 200436011 200436011	<b>704.00-00</b>
	• Partnership Agreement 200438029 200438029	704.01-00
	• <i>Economic Effect</i> 200448024	704.01-02
	• <i>Section 704(c) Considerations</i> 200448024	704.01-04
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 200436011 200436011 200436011	<b>707.00-00</b>
<b>Section 708</b>	<b>Continuation of Partnership</b> 200414013	<b>708.00-00</b>
	• Termination 200450001	708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 200404010 200414013	<b>721.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b>	<b>732.00-00</b>
	• Allocation of Basis 200450001	732.03-00
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 200414013	<b>752.00-00</b>
	• Sharing Non-recourse Liabilities 200436011 200436011 200436011	752.07-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 200418039	<b>754.00-00</b>
	• Timeliness of Election 200425035 200425035 200450011 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014 200449010 200449023	754.02-00
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 200420002 200420002	<b>806.00-00</b>

<b>Section 807</b>	<b>Rules for Certain Reserves</b>	<b>807.00-00</b>
	• Method of Computing Reserves for Purposes of Computing Income 200435015 200435015 200435015 200435015 200448046	807.03-00
	• <i>Tax Reserve Method</i> 200448046	807.03-02
	• <i>Prevailing Commissioners' Standard Tables</i> 200416009	807.03-04
	• Special Rules for Computing Reserve 200448046	807.04-00
	• Adjustments for Change in Computing Reserves 200435015 200435015 200435015 200435015	807.05-00
<b>Section 811</b>	<b>Accounting Provisions</b>	<b>811.00-00</b>
	• Double Counting 200435015 200435015 200435015 200435015	811.04-00
<b>Section 816</b>	<b>Life Insurance Company Defined</b>	<b>816.00-00</b>
	• Life Insurance Reserves 200427024	816.02-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 200443029 200443029 200443029 200443029	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	200402001 200403024	
	• Whether Company Qualifies as Insurance Company 200442031	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	200416006 200453012 200453013	
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b>	<b>833.00-00</b>
	• Special Deduction	833.02-00
	• <i>Adjusted Surplus</i> 200418009	833.02-03
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 200453014	833.03-01
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	200401012 200406005 200422052	
	• Gross Income Requirement 200440012 200440012	851.02-00
	• 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>
	• Investment Company Taxable Income 200422052	852.01-00
	• Taxable Income of a Regulated Investment Company 200414043	852.10-00



<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200401012 200406005 200445019	<b>855.00-00</b>
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 200403023 200405007 200428006 200428006 200433003 200433005	<b>856.00-00</b>
	• Investment Requirements 200433008	856.02-00
	• Other Requirements 200450013 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
<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 200403030	857.01-00
<b>Section 860D</b>	<b>REMIC Defined</b>	<b>860D.00-00</b>
	• Election 200418038 200433016	860D.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 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• 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
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b> 200403033	<b>863.00-00</b>
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens 200426001 200426001 200426001	871.02-00
<b>Section 877</b>	<b>Expatriation to Avoid Tax</b> 200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200419018 200419019 200428018 200438037 200451018 200452008 200452008 200452014 200452014 200415005 200418037 200422048 200422049 200426009 200426009 200426009 200428018 200438037 200439040 200442004 200451018 200452008 200452014	<b>877.00-00</b>

	• Principal Purpose--the Avoidance of Tax 200403047 200406012 200434011 200443013 200422022 200426016 200426016 200426016 200433013 200434011 200440006 200440006 200443013 200443013 200443013 200448025 200448026	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200403035 200439005 200448031	877.08-00
<b>Section 884</b>	<b>Branch Tax</b> 200428016 200428016	<b>884.00-00</b>
	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• <i>Liquidation of a Foreign Corporation</i> 200404042	884.08-20
<b>Section 894</b>	<b>Income Affected by Treaty</b> 200450006 200450007	<b>894.00-00</b>
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b>	<b>897.00-00</b>
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200409013	897.05-00
	• Special Rules for REITS 200453008	897.09-00
<b>Section 904</b>	<b>Limitation on Credit</b> 200441030	<b>904.00-00</b>
	• Carryback and Carryover 200441030	904.02-00
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	• Election	911.11-00
	• <i>Reelection</i> 200441020 200450031 200416007	911.11-03
<b>Section 925</b>	<b>Transfer Pricing Rules</b>	<b>925.00-00</b>
	• Computation of Transfer Pricing	925.01-00
	• <i>Election of Grouping</i> 200430029 200430029 200430029	925.01-01
<b>Section 927</b>	<b>Other Definitions and Special Rules</b>	<b>927.00-00</b>
	• Definition of Export Property 200406015 200444022	927.01-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b> 200437033	<b>951.00-00</b>
<b>Section 952</b>	<b>Subpart F Income Defined</b>	<b>952.00-00</b>
	• Earnings and Profits Limitations	952.05-00
	• <i>Use of Prior Year Deficits After the Tax Reform Act of 1986</i> 200419014	952.05-02
<b>Section 953</b>	<b>Insurance Income</b> 200453012 200453013	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200409035	953.06-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>

	• U.S. Property Defined 200411016	956.03-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200409003 200414010 200420011 200438012 200438026 200441018 200443023 200451003 200451004 200451005 200451006 200451007 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 200448001 200448018 200448019 200448020 200448021 200448022 200448023 200448040 200448042 200449019 200449020 200451003 200451004 200451005 200451006 200451007 200453010 200453011	<b>1001.00-00</b>
	• Amount Realized 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
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 200447025	<b>1011.00-00</b>
<b>Section 1012</b>	<b>Basis of Property--Costs</b> 200447025	<b>1012.00-00</b>
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 200439016	<b>1014.00-00</b>
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200448040 200453010 200453011	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 200428017 200428017	1015.03-00
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b> 200427023	<b>1016.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	• Like Kind Property 200450005 200424001	1031.02-00
	• Deferred Exchanges 200428020 200450005 200428020 200440002 200440002	1031.05-00
	• Exchanges Not Solely In Kind 200404044	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200403048 200411028 200430026 200430026 200450016 200430026	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200411001	<b>1033.00-00</b>
	• Definition of Involuntary Conversion Events 200408027	1033.02-00
	• Property Similar or Related in Service or Use 200445004	1033.03-00
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 200408015	<b>1041.00-00</b>

	• Transfers Incident to Divorce 200442003	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>	<b>1042.00-00</b>
	• Requirements	1042.02-00
	• <i>Written Statement</i> 200423018	1042.02-03
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b>	<b>1060.00-00</b>
	• General Rule/Residual Method	1060.01-00
	• <i>Class IV Assets</i> 200424002	1060.01-04
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200427025	<b>1221.00-00</b>
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200415009	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200403051 200441024 200427025	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200448040 200453010 200453011	<b>1223.00-00</b>
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 200427025	<b>1231.00-00</b>
<b>Section 1233</b>	<b>Gains and Losses from Short Sales</b> 200440005 200440005	<b>1233.00-00</b>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200452033 200452033 200452033	<b>1234A.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b> 200448034 200448036	<b>1256.00-00</b>
<b>Section 1273</b>	<b>Determination of Amount of Original Issue Discount</b>	<b>1273.00-00</b>
	• Issue Price 200448047	1273.02-00
<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> 200404026 200404027 200404028 200404038 200404039 200404040 200404041 200406025 200420023 200420025 200420023 200420025	1295.02-02
<b>Section 1361</b>	<b>Definitions</b> 200404037 200411015 200417014	<b>1361.00-00</b>
	• 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

	<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i> <span style="float: right;">1361.03-02</span></li> <li>200401009 200402009 200402019 200403031 200404045 200428004 200438001</li> <li>200441009 200441013 200441014 200441015 200444012 200444013 200444014</li> <li>200446007 200451021 200428004 200433012 200438001 200446007 200451021</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i> <span style="float: right;">1361.03-03</span></li> <li>200401011 200438001 200438001</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Subsidiary</i> <span style="float: right;">1361.05-00</span></li> <li>200403036 200404008 200452021 200452021 200452022 200452022 200452023</li> <li>200452023 200452021 200452022 200452023</li> </ul>
<b>Section 1362</b>	<ul style="list-style-type: none"> <li><b>Election by Small Business Corporation</b> <span style="float: right;"><b>1362.00-00</b></span></li> <li>200407011 200407011 200407012 200407012 200408011 200414040 200414041</li> <li>200434002 200444015 200452009 200452009 200452011 200452011 200427020</li> <li>200434002 200439025 200439037 200439039 200448003 200449005 200449021</li> <li>200452009 200452011 200453007</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Eligible v. Ineligible</i> <span style="float: right;">1362.01-00</span></li> <li>200420027 200428001 200428028 200434016 200441016 200452005 200452005</li> <li>200420027 200423002 200423005 200428001 200428028 200434016 200437008</li> <li>200439013 200452005</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Late Elections</i> <span style="float: right;">1362.01-03</span></li> <li>200403020 200403079 200404023 200404033 200404046 200404047 200406029</li> <li>200406030 200407004 200407004 200408013 200408016 200408020 200409006</li> <li>200409017 200409032 200411026 200411027 200411040 200414009 200414014</li> <li>200414017 200414020 200414024 200414026 200414029 200414033 200414042</li> <li>200414044 200419015 200419023 200420009 200420013 200420014 200420016</li> <li>200425030 200425030 200425031 200425031 200425032 200425032 200425044</li> <li>200425044 200430005 200430005 200430020 200430020 200434013 200435004</li> <li>200438003 200438006 200438009 200438023 200441017 200443012 200443014</li> <li>200443018 200443020 200443021 200443022 200444008 200445008 200445021</li> <li>200446012 200446014 200446015 200450017 200451009 200451019 200452017</li> <li>200452017 200452020 200452020 200452025 200452025 200452031 200452031</li> <li><b>200501007 200501010 200501014 200501015 200416004 200417021 200417024</b></li> <li>200417026 200417027 200417028 200417031 200418006 200418007 200418023</li> <li>200418027 200418030 200418034 200420009 200420013 200420014 200420016</li> <li>200422014 200422016 200422017 200422019 200422025 200422039 200423013</li> <li>200423022 200425030 200425031 200425032 200425044 200426002 200426002</li> <li>200426002 200427022 200430005 200430020 200431004 200431008 200433001</li> <li>200433015 200434013 200435004 200435004 200435004 200437009 200438003</li> <li>200438006 200438009 200438023 200439008 200439010 200439012 200439015</li> <li>200439018 200439035 200440015 200440015 200440017 200440017 200440021</li> <li>200440021 200442025 200442029 200443012 200443012 200443012 200443014</li> <li>200443014 200443014 200443018 200443018 200443018 200443020 200443020</li> <li>200443020 200443021 200443021 200443021 200443022 200443022 200443022</li> <li>200446012 200446014 200446015 200447001 200447007 200448004 200448007</li> <li>200448012 200448016 200448030 200448033 200451009 200451019 200452017</li> <li>200452020 200452025 200452031 200501007 200501010 200501014 200501015</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Termination of Election</i> <span style="float: right;">1362.02-00</span></li> <li>200441010 200452024 200452024 200452024</li> </ul>
	<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i> <span style="float: right;">1362.02-02</span></li> <li>200401009 200402009 200402019</li> </ul>

	• <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 200446009 200451010 200422015 200425036 200425037 200425039 200438002 200439006 200440007 200440007 200443024 200443024 200443024 200446009 200447006 200447034 200448011 200449007 200451010	
	• 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 200446010 200450026 200451011 200451025 <b>200501011 200501013 200501014</b> 200422012 200423017 200423021 200427003 200427005 200430022 200430023 200433017 200434002 200438004 200438034 200439007 200439034 200446010 200447003 200448010 200448037 200448041 200448044 200451011 200451025 200453006 200501011 200501013 200501014	
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	• Recapture of LIFO Benefits	1363.04-00
	200430025 200430025 200430025	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	200402003	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	200401009 200402009 200402019 200451021 200451021	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>	<b>1374.00-00</b>
	200411015	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	200403078	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	200404003 200414019 200430028 200430028 200430028	
	• Certain Other Cooperatives	1381.02-00
	200444004	
<b>Section 1402</b>	<b>Definitions</b>	<b>1402.00-00</b>
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	200404048	
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners	1402.06-01
	200403056	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	200450003	
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b>	<b>1442.00-00</b>
	200450003	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	200423027 200431014	
	• Definitions	1502.01-00
	200441026	

	• Intercompany Transactions 200446011 200427019 200446011	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 200453004	1502.21-00
	• Investment Adjustment 200432002	1502.32-00
	• Life and Non-Life 200447004	1502.50-00
	• Filing Requirements 200401008 200411005 200420026 200425038 200425038 200435014 200450030 200452006 200452006 200418033 200418041 200420026 200425038 200429010 200431002 200435014 200435014 200435014 200448009 200452006	1502.75-00
	• <i>When Group Remains in Existence</i> 200420018 200451013 200420018 200451013	1502.75-10
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	• <i>Apportionment</i> 200450028	1502.98-05
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 200428007 200423007 200428007 200442022 200448035 200449025	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 200450025 200451023 200452012 200452012 <b>200501005 200418043 200422024 200423003 200425028</b> 200427004 200430004 200430015 200430016 200434009 200438022 200438027 200439032 200451023 200452012 200501005	1503.04-04
	• <i>Recapture</i> 200428007 200428007	1503.04-07
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200425001 200425001 200451013 200425001 200451013	
	• Affiliated Group v. Not an Affiliated Group 200438015 200438015	1504.01-00
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	200411024	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	200418005	
	• Valuation of Interest in Business	2031.05-00
	• <i>Partnerships</i> 200448006	2031.05-08
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200406039 200438014 200452030 200452030 200438014 200449028 200452030	

	• Exercise of Election 200419005	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 200438036 200422045 200438036	<b>2032A.00-00</b>
	• Partnerships, Corporations, and Trusts 200448006	2032A.13-00
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 200426008 200426008 200426008	<b>2033.00-00</b>
<b>Section 2033A</b>	<b>Family-Owned Business Deduction</b>	<b>2033A.00-00</b>
	• Qualified Family-Owned Business Interest 200410002	2033A.05-00
<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 Gift Tax in Gross Estate 200432016	2035.02-00
	• Exception for Bona Fide Sale 200432015	2035.03-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 200404009 200406041 200406042 200406043 200410014 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008 200448040 200449029	<b>2036.00-00</b>
	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200404004	2036.07-00
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200406041 200406042 200406043 200410014 200419011 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008 200448040 200449029	<b>2038.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200406040 200406041 200406042 200406043 200406044 200407018 200407018 200410014 200410015 200450033 <b>200501006 200426005 200426005 200426005 200426006 200426006</b> 200426006 200426007 200426007 200426007 200427018 200449006 200449029 200501006	<b>2041.00-00</b>
	• Post-1942 Powers 200446016 200446017 200446018 200446016 200446017 200446018	2041.02-00
	• General Power v. Not a General Power 200437011	2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200404013	<b>2042.00-00</b>
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<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> 200413011 200413011 200413011	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> 200444021.	<b>2053.00-00</b>	
	• Administration Expenses in General 200449031	2053.05-00	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200425027 200425027 200428013 200425027 200428013 200437032	<b>2055.00-00</b>	
	• 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	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b> 200417030 200422050 200447040	<b>2056.00-00</b>	
	• Terminable Interests 200430011 200430011 200430011 200448038	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 200450004 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	
	• Effect of Disclaimers 200447040	2056.12-00	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 200451024 200448027 200451024	<b>2056A.00-00</b>	
	• Effective Election 200445010	2056A.04-00	
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b> 200448029 200450027	<b>2057.00-00</b>	<b>R</b>
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b> 200422044 200425034 200430030 200430030 200430030	<b>2057.00-00</b>	<b>R</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 200452010 200452010 200452010	<b>2207A.00-00</b>	

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010 200420011 200438012 200443023 200451003 200451004 200451005 200451006 200451007 200417001 200417002 200417003 200417014 200418003 200420011 200423006 200433014 200438012 200442019 200442020 200443023 200443023 200443023 200449006 200451003 200451004 200451005 200451006 200451007	
	• Gift v. Not a Gift	2501.01-00
	200428017 200438026 200428017 200437011 200438026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	200401009 200402009 200402019 200420011 200438026 200446016 200446017 200446018 200420011 200438026 200446016 200446017 200446018 200453010 200453011	
	• Gifts Indirectly Made	2511.04-00
	200437012	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	• Transfers for Insufficient Consideration	2512.13-00
	200401009 200402009 200402019	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	200408014 200409004 200409026 200452029 200452029 200422051 200449022 200452029	
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200450033 <b>200501006 200449006 200501006</b>	
	• Power Created After October 21, 1942	2514.02-00
	200446016 200446017 200446018 200446016 200446017 200446018	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	200408015	
	• Settlement of Marital or Property Rights	2516.01-00
	200442003	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	200435006 200443030 200435006 200435006 200435006 200437032 200442027 200443030 200443030 200443030 200447040	
	• Requirements for a Qualified Disclaimer	2518.01-00
	200406038	
	• <i>Time Limit</i>	2518.01-01
	200435006 200435006 200435006 200435006	
	• Undivided Portion of an Interest	2518.03-00
	200420007 200420007	
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	200403093 200407016 200407016 200413011 200413011 200413011 200438028 200438028	
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	200404009	
	• Charitable Gifts	2522.01-00
	200445023 200445024	
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	200403094	

	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 200406004	2523.06-01
	• <i>Treatment of Interest Retained by Donor Spouse</i> 200413011 200413011 200413011	2523.06-03
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	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 200446016 200446017 200446018 200451003 200451004 200451005 200451006 200451007 200451021 <b>200501006 200417001 200417002 200417003 200418003 200420011 200420021</b> 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 200446016 200446017 200446018 200447032 200448018 200448019 200448020 200448021 200448022 200448023 200448042 200449019 200449020 200451003 200451004 200451005 200451006 200451007 200451021 200501006	
	• Effective Dates 200429004 200449029 200453010 200453011	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 200401009 200402009 200402019 200406040 200406041 200406042 200406043 200406044 200410014 200410015 200428017 200446002 200446019 200446020 200417014 200428017 200431006 200433014 200437003 200437004 200437012 200446002 200446019 200446020 200447002 200448001 200449006	2601.03-01
	• <i>Constructive Additions</i> 200437011	2601.03-08
	• Transitional Rules 200438026 200438026	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 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	2601.04-01
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	• Allocations Irrevocable 200401010 200403077	2631.01-00
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	200445001 200426013 200426013 200426013	
	• Time and Manner of Allocation 200401010 200402018 200403072 200403077 200406033 200409026 200419011 200419021 200419026 200419027 200430014 200430014 200450023 200451001 200451002 200427006 200427007 200427008 200430014 200439036 200447030 200451001 200451002	2632.01-00

	• Allocation of Unused GST Exemption	2632.03-00
	200425029 200425029 200443004 200425029 200443004 200443004 200443004 200447030	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	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 200446008 200450009 200450034 200451029 200452003 200452003 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 200446008 200447029 200449032 200451029 200452003	
	• Inclusion Ratio Defined	2642.01-00
	200409004 200411006 200441022 200444016 200446003 200452029 200452029 200418019 200426003 200426003 200426003 200426004 200426004 200426004 200431005 200446003 200449002 200449022 200452029	
	• Special Rule For Charitable Lead Annuity Trusts	2642.05-00
	200450024	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• 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 200451029 200425029 200426013 200426013 200426013 200427006 200427007 200427008 200439036 200443004 200443004 200443004 200443025 200443025 200443025 200443027 200443027 200443027 200448043 200449024 200451029	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	200443027 200445001 200426013 200426013 200426013 200443027 200443027 200443027 200448043	
	• Separate Shares	2654.03-00
	200425029 200425029 200425029 200439036	
<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>
	200406045	
	• Valuation of Retained Interests	2702.01-00
	200408015	
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	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>
	200430024 200430024 200430024	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	200444001	

<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	200441029	
	• Wages	3121.01-00
	200452027 200452027 200452027	
	• 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>	3121.04-01
	200407014 200407014	
	• <i>Insurance Salesmen</i>	3121.04-18
	200427001	
	• Employer v. Not an Employer	3121.05-00
	200415008	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>Past Audit</i>	3121.10-03
	200402005 200421001	
	• Concurrent Employment	3121.14-00
	200442006	
	• Application of Hospital Insurance Tax to Federal, State, and Local Government	3121.15-00
	200410005 200451014 200451014	
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Wages	3306.02-00
	200452027 200452027 200452027	
	• Employment	3306.03-00
	• <i>Services for U.S. or an Instrumentality Excepted</i>	3306.03-01
	200428021 200428021	
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Wages Subject to Withholding	3401.01-00
	200452027 200452027 200452027	
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	200430024 200430024 200423028 200430024	
<b>Section 3405</b>	<b>Special Rules for Pensions, Annuities, and Certain Other Deferred Income</b>	<b>3405.00-00</b>
	200426027 200426027 200426027	
<b>Section 3406</b>	<b>Backup Withholding</b>	<b>3406.00-00</b>
	200450003	
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b>	<b>4041.00-00</b>
	200440008 200440008	
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b>	<b>4051.00-00</b>
	200403001 200434020 200434020	
<b>Section 4121</b>	<b>Imposition of Tax on Coal</b>	<b>4121.00-00</b>
	200417005	
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>	<b>4161.00-00</b>
	200446022 200446022	

<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 200404001 200425047 200425047 200425048 200425048 200446023 200425047 200425048 200446023	<b>4261.00-00</b>
<b>Section 4371</b>	<b>Foreign Insurers Policies Tax (Taxable v. Not Taxable)</b> 200403075 200409022 200427013 200427014	<b>4371.00-00</b>
	• Reinsurance 200410012	4371.03-00
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 200408033 200408034 200408035 <b>200501018 200501019 200433031 200501018</b> 200501019	<b>4940.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 200403051 200408031 200425051 200425051 200441019 200441024 200441033 200443045 <b>200501018 200501019 200501021 200501022 200423029 200425051</b> 200501018 200501019 200501021 200501022	<b>4941.00-00</b>
	• Special Rules as to Liability 200420029 200420029	4941.03-00
	• Definition of Self-Dealing 200408033 200408034 200408035 200420029 200441033 200441037 <b>200501021</b> <b>200501022 200420029 200421010 200429016 200432026 200433028 200433031</b> 200501021 200501022	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 200434026 200418046 200434026	<b>4942.00-00</b>
	• 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
	• <i>Support Test</i> <b>200501018 200501019 200501018 200501019</b>	4942.05-05
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 200438042 200438043 200443045 200444042 200438042 200438043	<b>4943.00-00</b>
	• Initial 5% Tax on Excess Holdings 200450036	4943.01-00
	• Additional 200% Tax on Uncorrected Excess Holdings 200450036	4943.02-00
	• Definition of Excess Business Holdings 200408033 200408034 200408035 200438042 200438043 200444042 200450036 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>	4943.04-01
	200438042 200438043 200438042 200438043	
	• <i>Business Enterprise</i>	4943.04-03
	200407024 200407024 200448049 200448050 200448051	
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	200408033 200408034 200408035 200443045 <b>200501018 200501019 200415010</b>	
	200433028 200501018 200501019	
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
	200409040 200420031 200420032 200443045 200444037 200444038 200444039	
	200445045 200415010 200420032	
	• <i>Initial 10% Tax on Expenditures</i>	4945.01-00
	200452037	
	• <i>Definition of Taxable Expenditure</i>	4945.04-00
	200432026 200433031	
	• <i>Grants to Individuals</i>	4945.04-04
	200408033 200408034 200408035 200419035 200441034	
	• <i>Grants to Organizations</i>	4945.04-05
	200408033 200408034 200408035	
	• <i>Expenditure Responsibility</i>	4945.04-06
	200441037 200452037 <b>200501018 200501019 200421010 200501018 200501019</b>	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	200408031 200415010	
	• <i>Disqualified Person</i>	4946.01-00
	200450036 200423029	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	• <i>Split-Interest Trusts</i>	4947.02-00
	200408031	
<b>Section 4955</b>	<b>Taxes on Political Expenditures of Section 501(c)(3) Organizations</b>	<b>4955.00-00</b>
	• <i>Political Expenditure</i>	4955.04-00
	200446033	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	200413014 200413014 200413014 200435018 200435019 200435020 200435021	
	200435022 200421010 200431023	
<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b>	<b>4962.00-00</b>
	200452037	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	200401018 200406047 200443042 200445027 200422055	
	• <i>Additional Tax</i>	4971.02-00
	200422059 200440029 200440029	
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• <i>Excess Contributions</i>	4972.02-00
	200403096 200404050	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	• <i>Statutory Exemptions</i>	4975.04-00
	• <i>ESOP Loans</i>	4975.04-02
	200408032	

<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 200413013 200413013 200413013	<b>4976.00-00</b>
	• Disqualified Benefits 200441039 200450040 200431020 200449036	4976.01-00
<b>Section 4979</b>	<b>Tax on Certain Excess Contributions</b> 200403096 200404050	<b>4979.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 200446013 200417012 200446013	<b>4982.00-00</b>
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b>	<b>6012.00-00</b>
	• Corporations 200439033	6012.03-00
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 200421002	<b>6020.00-00</b>
	• Failure to File Return 200421002	6020.01-00
	• Return Prepared by IRS Personnel 200421002	6020.02-00
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b>	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 200436019 200436019 200436019	6033.01-00
<b>Section 6038A</b>	<b>Information with Respect to Certain Foreign Corporations</b>	<b>6038A.00-00</b>
	• Record Maintenance	6038A.04-00
	• <i>Monetary Penalty for Failure to Maintain Records</i> 200429007	6038A.04-03
<b>Section 6041</b>	<b>Information at Source</b> 200409033 200420028 200451022 200420028 200431012 200451022	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200442023	6041.03-00
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b>	<b>6048.00-00</b>
	• Transfers to Foreign Trusts 200445025	6048.01-00
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> <b>200501016 200501016</b>	<b>6050I.00-00</b>
<b>Section 6065</b>	<b>Verification of Returns</b> 200451042	<b>6065.00-00</b>
	• Written Declaration	6065.03-00
	• <i>Signature</i> 200451042	6065.03-01
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b>	<b>6103.00-00</b>
	• Disclosure for Tax Administration Purpose 200423026 200437001	6103.11-00
<b>Section 6201</b>	<b>Assessment Authority</b> 200434001 200444001 200434001 200448045	<b>6201.00-00</b>
	• Miscellaneous Taxes 200448045	6201.03-00



<b>Section 6212</b>	<b>Notice of Deficiency</b> 200444025	<b>6212.00-00</b>
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 200414045	<b>6229.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> • Property Subject v. Not Subject to Lien (See 6301.12-00) 200444001	<b>6321.00-00</b> 6321.01-00
<b>Section 6335</b>	<b>Sale of Seized Property</b> 200429008	<b>6335.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> • Assessment or Collection After Limitation Period 200421002	<b>6401.00-00</b> 6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> • Requirement That a Claim Be Filed  • <i>Form</i> 200429009	<b>6402.00-00</b> 6402.04-00  6402.04-03
<b>Section 6404</b>	<b>Abatements</b> 200421002	<b>6404.00-00</b>
<b>Section 6421</b>	<b>Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes</b> 200442021	<b>6421.00-00</b>
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 200442021	<b>6427.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 200414045  • Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200444025	<b>6501.00-00</b>  6501.05-00
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 200421002	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 200447036	<b>6503.00-00</b>
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b> 200444019 200446021 200446021  • Suits by Taxpayer  • <i>Date of Rejection of Refund Claim</i> 200444019  • <i>Extension of Time</i> 200444019	<b>6532.00-00</b>  6532.02-00 6532.02-01  6532.02-04
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 200444020	<b>6601.00-00</b>
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 200441002 200441027 200444020  • No Interest Until Return in Processible Form 200441027	<b>6611.00-00</b>  6611.09-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b>	<b>6621.00-00</b>

	• Overpayment and Underpayment Rates 200407015 200407015 200411003	6621.01-00
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b>	<b>6677.00-00</b>
	• Requirement for Filing Return 200445025	6677.01-00
	• <i>Party Required to File</i> 200445025	6677.01-02
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 200402008	<b>6700.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 200451042	<b>6702.00-00</b>
	• What Constitutes 200451042	6702.01-00
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> <b>200501016 200501016</b>	<b>6721.00-00</b>
<b>Section 7407</b>	<b>Action to Enjoin Income Tax Return Preparers</b> 200451042	<b>7407.00-00</b>
<b>Section 7408</b>	<b>Action to Enjoin Promoters of Abusive Tax Shelters, Etc.</b> 200451042	<b>7408.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 200441028	<b>7453.00-00</b>
	• Admission to Practice 200431013 200431015	7453.02-00
<b>Section 7502</b>	<b>Timely Mailing Treated as Timely Filing</b> 200441002	<b>7502.00-00</b>
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> 200447035	<b>7508.00-00</b>
<b>Section 7518</b>	<b>Tax Incentives Relating to Merchant Marine Capital Construction Costs</b> 200425003 200425003 200425003	<b>7518.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>
	• Computation of Required Payment 200411043	7519.01-00
	• Timely Payments 200411043	7519.02-00
	• Refund of Required Payments 200411043	7519.03-00
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 200425046 200425046 200425046	<b>7602.00-00</b>
<b>Section 7610</b>	<b>Fees and Costs for Witnesses</b> 200417032	<b>7610.00-00</b>

<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035 200420008 200425043 200425043 200428008 200428009 200443020 200443026 200443028 200444005 200444006 200452015 200452015 <b>200501001 200501008</b> <b>200501012 200420008 200422005 200422006 200422007 200422008 200422009</b> 200422043 200423019 200423023 200425043 200426012 200426012 200426012 200428008 200428009 200437002 200437025 200437026 200437027 200442031 200443020 200443020 200443020 200443026 200443026 200443026 200443028 200443028 200443028 200449026 200449027 200449030 200452015 200501001 200501008 200501012	
	• Associations v. Corporations	7701.01-00
	200443012 200442029 200443012 200443012 200443012	
	• Partnerships v. Associations	7701.02-00
	200413002 200413002 200413002 200419023 200425031 200425031 200434018 200417024 200425031 200434018	
	• Association v. Trust	7701.03-00
	200418028	
	• <i>Liquidating Trusts</i>	7701.03-06
	200407002 200407002	
	• Foreign Estate or Trust	7701.31-00
	200453005	
	• Conduit Arrangements	7701.33-00
	200437033	
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
	• Cash Value Accumulation Test	7702.02-00
	200438005 200438005	
	• Guideline Premium Requirements	7702.03-00
	200446001 200446001	
	• Correction of Errors	7702.20-00
	200438005 200438005	
	• Contracts That Do Not Meet Life Insurance Contract Definition	7702.22-00
	200438005 200438005	
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	• Qualifying Income	7704.03-00
	200411018 200422023	

**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  
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200418026 200418029 200418031 200418038 200418042 200420010 200421004  
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200422033 200422034 200422035 200422036 200422043 200422044 200422046  
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200451002 200451024 200451028 200451029 200452003 200452007 200452015  
200452021 200452022 200452023 200452029 200452030 200452047 200453005  
200453017 200453018 200501014

• Section 42; Low-Income Housing Credit

9100.01-00

200419029 200425045 200425045 200428010 200428011 200428012 200438025  
200425045 200431010

• Section 146; Volume Cap

9100.03-00

200401001 200411041 200450019 200437010 200438025

• Section 168; MACRS

9100.04-00

200404032 200409031

<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200402006 200403040 200428026 200428029 200428026 200428029 200439014</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200428005 200438007 200438011 200438024 200445003 200445017 200445018 200450014 200452019 200452019 200418022 200422010 200422042 200427002 200427026 200428005 200429003 200431007 200433006 200438007 200438011 200438024 200442016 200447027 200447028 200452019</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446  • <i>Accounting Methods</i> 200452018 200452018 200432013 200452018</li> </ul>	9100.10-00 9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 200451008 200452001 200452001 200452016 200452016 200452028 200452028 200451008 200452001 200452016 200452028</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200425035 200425035 200450011 200418039 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014 200442028 200449010 200449023</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200402018 200425034 200425034 200425034</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200401008 200411005 200425038 200425038 200451026 200452006 200452006 200418033 200418041 200425038 200429010 200431002 200451026 200452006</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• 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 200450020 200450021 200450022 200450025 200450028 200451015 200451016 200451017 200451023 200452012 200452012 <b>200501005 200415002 200417029</b> 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 200448029 200448031 200448035 200448043 200449025 200451015 200451016 200451017 200451023 200452012 200453004 200501005</li> </ul>	9100.22-00
<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 200444003 200418040</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200430003 200430003 200430003</li> </ul>	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 200450002 **200501002**
- 200501008 200501012 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 200447005 200448014
- 200449004 200449026 200449027 200501002 200501008 200501012

**Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00**

- U.S. Income Tax Treaties 9114.03-00
- *Australia* 9114.03-02
- 200416008
- *Canada* 9114.03-06
- 200435013 200435013 200435013 200435013 200437005
- *Germany* 9114.03-13
- 200406007 200420012 200420012
- *Ireland* 9114.03-19
- 200403075 200404029 200404030 200409022
- *Luxembourg* 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 200446021 200446021
- 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