

Publication 1078  
Issue: 05/27/2005

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure Unit, CC:CORP:T:D, Room 2613, 1111 Constitution Avenue, N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury  
**Internal Revenue Service**

<b>Section 29</b>	<b>(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source</b>	<b>29.00-00</b>
	200501009 200501009 200502022 200502023 200512002 200514003 200514003 200517016 200517016 200517017 200517017 200517018 200517018 200518053 200518054 200518055 200518056 200518069	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	200502028 200503022 200503023 200505015 200505020 200505021 200508011 200511009 200511010 200511011 200515014 200519003	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	• In General	42.01-00
	200508009	
	• Eligible Basis	42.04-00
	• <i>Restrictions on Existing Buildings</i>	42.04-03
	200502019	
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i>	42.04-07
	200515016 200517029 200517029	
	• Qualified Low-Income Housing Project	42.07-00
	200519031	
	• <i>Set-Aside Requirement</i>	42.07-01
	200519031	
	• <i>Date for Meeting Requirements</i>	42.07-03
	200505017	
	• <i>Scattered Site Projects</i>	42.07-07
	200519031	
	• Definitions and Special Rules	42.09-00
	• <i>Federally-Subsidized Buildings</i>	42.09-01
	200519028	
<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b>	<b>43.00-00</b>
	• Qualified Enhanced Oil Recovery Project	43.02-00
	• <i>Tertiary Recovery Method</i>	43.02-01
	200511002	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	• In General	45.01-00
	200518060	
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>
	200518016	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	200513011 200513011 200518014 200518015 200518017 200519002 200520003	
	• Refunds and Reimbursements	61.13-00
	200519002	
	• <i>Refund of Taxes or Duties</i>	61.13-07
	200504027 200519002	
	• Damages, Court Awards, Settlements	61.28-00
	200514006 200514006	
	• <i>Compensatory, Punitive, etc., Damages</i>	61.28-02
	200514006 200514006	

	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200514006 200514006	61.30-03
	• Governmental Benefits and Subsidies 200502002	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 200519002	61.44-00
	• <i>Tax Refund</i> 200519002	61.44-01
	• Character of Income	61.49-00
	• <i>Capital Gain v. Ordinary Income</i> 200518014	61.49-01
	• Fringe Benefits 200502040	61.53-00
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	• Investment in Contract 200511028	72.02-00
	• Amounts Not Receivable as Annuities 200511028	72.07-00
	• <i>On or After Starting Date</i> 200511028	72.07-01
	• <i>Before Starting Date</i> 200511028	72.07-02
	• <i>Lump Sum</i> 200511028	72.07-03
	• <i>Allocation of Amounts</i> 200511028	72.07-04
	• <i>Investment In Contract</i> 200511028	72.07-05
	• Tax on Early Distributions from Qualified Retirement Plans	72.20-00
	• <i>Substantially Equal Payments</i> 200503036	72.20-04
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b>	<b>79.00-00</b>
	• Inclusion in Employee Income 200502040	79.03-00
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> 200506011 200519011	<b>83.00-00</b>
	• When Includible in Gross Income 200519047	83.01-00
	• Applicability of Section 200502040	83.05-00
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b>	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00

	• <i>Transfer for Consideration</i> 200514001 200514001 200514002 200514002 200518061	101.01-02
	• Flexible Premium Contracts Before 1985 200503021 200519025	101.05-00
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	• Health and Accident Insurance 200520014	104.01-00
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> <b>200521005 200520014</b>	<b>105.00-00</b>
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> <b>200521005 200520014</b>	<b>106.00-00</b>
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b> 200519002	<b>111.00-00</b>
	• Tax Refunds 200504027 200519002	111.06-00
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200505013 200506004 200510016 200510016 <b>200521005</b>	<b>115.00-00</b>
	• Essential Governmental Function 200504008	115.03-00
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 200516011 200518015	<b>118.00-00</b>
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 200516011 200518015	118.01-02
	• <i>Section 362 Basis Rule</i> 200516011	118.01-03
<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>
	• General Requirements	121.01-00
	• <i>Use</i> 200504012	121.01-03
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 200501003 200501003 200501004 200501004	<b>141.00-00</b>
	• Private Business Tests	141.01-00
	• <i>Business Use Test</i> 200502012	141.01-01
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b>	<b>147.00-00</b>
	• 120 Percent Economic Life Limitation 200515006	147.02-00
<b>Section 148</b>	<b>Arbitrage</b> 200512019	<b>148.00-00</b>
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200514020 200514020 200517030 200517030 200518014	<b>162.00-00</b>
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200518014	162.02-00

	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200502041	162.21-01
	• Million Dollar Cap - Executive Employee Compensation 200519033 200519034 200519035	162.36-00
	• <i>Disclosure to Shareholders</i> 200511007	162.36-06
	• <i>Stock Options</i> 200504006	162.36-08
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 200503004	163.03-02
	• <i>Investment Income and Expenses</i> 200503004	163.03-03
	• <i>Property Held For Investment</i> 200503004	163.03-04
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	• Real Property Taxes 200504027	164.01-00
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	• Abandonment Losses 200502039	165.13-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	• Classification of Property	168.20-00
	• <i>Asset Classes</i> 200508015	168.20-02
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	• Percentage Limitations	170.07-00
	• <i>Governmental Units</i> 200515021	170.07-05
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Medical Care	213.05-00
	• <i>Special Education</i> <b>200521003</b>	213.05-05
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b>	<b>216.00-00</b>
	• Status As Cooperative Housing Corporation	216.01-00
	• <i>Gross Income Requirement</i> 200502013	216.01-02
<b>Section 219</b>	<b>Retirement Savings</b>	<b>219.00-00</b>

	• Deduction Allowed 200507021	219.01-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 200512021 <b>200521032 200514020 200514020 200517030 200517030</b>	<b>263.00-00</b>
	• Interest and Carrying Costs - Straddles 200509022	263.21-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 200511015	<b>264.00-00</b>
<b>Section 269</b>	<b>Acquisitions Made to Evade or Avoid Income Tax</b> 200518088 200520035	<b>269.00-00</b>
<b>Section 269B</b>	<b>Stapled Entities</b> 200514018 200514018	<b>269B.00-00</b>
<b>Section 301</b>	<b>Distributions of Property</b> 200503012	<b>301.00-00</b>
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	• Stock Dividends 200515004	305.01-00
	• Stripped Preferred Stock 200512020	305.10-00
	• Deemed Distributions <b>200521023</b>	305.13-00
<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>
	• Transitional Loss Limitation 200516012 200520001	337.15-00
	• Loss Disallowance 200503012 200519038	337.16-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i> 200503015 200504019 200515010	<i>338.01-02</i>
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200506007	338.80-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 200503017 200510017 200510017 200510022 200510022 200514005 200514005 200515008 200515009	<b>355.00-00</b>
	• Spin-Off 200501025 200502016 200505009 200506011 200515013	355.01-00
	• <i>Split-Off</i> 200502010 200503014 200518034 200519019	<i>355.01-01</i>
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	• Capital Contributions by Nonshareholders 200518015	362.02-00
<b>Section 367</b>	<b>Foreign Corporations</b> 200514005 200514005	<b>367.00-00</b>

	• Transfer to Foreign Corporations Subject to Section 367(a) 200520035	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	• <i>Requirements of Gain Recognition Agreement</i> 200507009	367.03-10
	• <i>Treatment of a Subsequent Nonrecognition Transfers</i> 200507009	367.03-11
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 200509023	367.30-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	• Stock for Property (Type "C") 200515012	368.03-00
	• Assets for Control of Transferee (Type "D") 200501025 200502010 200502016 200503017 200507005 200507006 200510022 200510022 200514005 200514005 200515008 200515009 200515013 200518034 200519019	368.04-00
	• Change in Identity, etc. (Type "F") 200505010 200507009 200510012 200510012 200514018 200514018	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i> 200515012	368.08-06
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	200513016 200513016 200513017 200513017 200513027 200513027 200520011	
	• Value of Old Loss Corporation 200513027 200513027	382.05-00
	• Ownership Change 200509001	382.07-00
	• Definitions and Special Rules	382.11-00
	• <i>Treating Interests As Stock</i> 200509001	382.11-07
	• Operating Rules	382.12-00
	• <i>Fluctuation in Value</i> 200511008	382.12-06
	• <i>Title 11 or Similar Case</i> 200509001	382.12-08
	• <i>Controlled Groups</i> 200518050	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Hybrid Instruments	385.04-00
	• <i>Other Instruments</i> 200512020	385.04-06
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	• Required Distributions <b>200521033</b>	401.06-00

	• <i>In General</i> 200510035 200510035	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> <b>200521033</b>	401.06-02
	• Additional Requirements for Employee Stock Ownership Plans 200507016	401.35-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200507023 200516019 200516020	<b>402.00-00</b>
	• Non-Exempt Trust 200519047	402.02-00
	• Foreign Situs Trust 200506030	402.03-00
	• Unrealized Appreciation of Employer's Securities 200507016 200509032	402.07-00
	• Rollover Contributions 200502052 200503032 200503035 200507019 200512029 200516019 200516020	402.08-00
	• <i>Rollover Lump Sums</i> 200510035 200510035	402.08-01
	• <i>By a Surviving Spouse</i> 200508027 200510039 200510039	402.08-05
<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>
	• Non-Exempt Funds or Plans 200519047	404.04-00
	• Year of Deduction 200508028	404.11-00
	• Amount of Deduction 200510042 200510042	404.15-00
	• Dividend Paid Deduction for ESOPs 200507016	404.16-00
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 200502050 200506031 200509034 200510032 200510032 200510036 200510036 200510037 200510037 <b>200521034</b>	<b>408.00-00</b>
	• Rollover Contributions 200502049 200502053 200502054 200503033 200503034 200504036 200504037 200504041 200504042 200505026 200505028 200505029 200506028 200506029 200506033 200507015 200507017 200507018 200507020 200507022 200508024 200508025 200508029 200508030 200509034 200512028 200512035 <b>200521036</b> 200513032 200513032 200514023 200514023 200514027 200514027 200516021 200516023 200518083 200518084 200518085 200518087 200519089 200520037 200520038	408.03-00
	• Tax Treatment of Accounts and Annuities 200510033 200510033	408.08-00
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Distribution and Payment Requirements</i> 200507016	409.01-08



	• <i>Definition of Employer Securities</i> 200507016	409.01-09
<b>Section 412</b>	<b>Minimum Funding Standards</b> 200510041 200510041	<b>412.00-00</b>
	• <b>Minimum Funding Waiver</b> 200501023 200501023 200501024 200501024 200502048 200504038 200505027 200506026 200506027 200506032 200506034 200506035 200506036 200506037 200508023 200508026 200509033 200510038 200510038 200510040 200510040 200511026 200511027 200512030 200512031 200512032 200512033 200516018 200518086 200519090 200520040	412.06-00
	• <b>Time of Contributions</b> 200517034 200517034	412.09-00
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	• <b>Governmental Plan</b> 200514024 200514024 200520039	414.07-00
	• <b>Church Plan</b> 200502047 200510043 200510043 200514025 200514025 200518082	414.08-00
	• <b>Certain Employee Contributions</b> 200504039 <b>200521037 200520036</b>	414.09-00
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• <b>Qualified Direct Cost</b> 200514022 200514022	419.01-00
	• <b>Welfare Benefit Fund</b> 200514022 200514022	419.03-00
	• <b>Account Limit</b>	419.12-00
	• <i>Safe Harbor Limits</i> 200514022 200514022	419.12-01
<b>Section 421</b>	<b>Stock Options—General Rules</b> 200506011 200513012 200513012	<b>421.00-00</b>
<b>Section 422</b>	<b>Incentive Stock Options</b> 200519026	<b>422.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b> 200518018	<b>444.00-00</b>
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200510028 200510028	<b>446.00-00</b>
	• <b>Clearly v. Not Clearly Reflecting Income</b> 200512036	446.01-00
	• <b>Change of Methods (Permissible v. Not Permissible)</b> 200506023	446.04-00
	• <i>Required by Commissioner</i> 200512036	446.04-02
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200519048	<b>451.00-00</b>
	• <b>Constructive Receipt</b>	451.14-00
	• <i>Compensation</i> 200519047	451.14-04

	• Accrual Method 200510008 200510008	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> <b>200521007</b>	<b>453.00-00</b>
	• Revocation of Elections <b>200521007</b>	453.08-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 200508005 200518007 200518008	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 200519020 200519021 200519022	457.01-00
	• Maximum Deferral 200508005	457.02-00
	• Eligible Deferred Compensation Plan Defined 200517004 200517004 200517005 200517005 200518007 200519020 200519021 200519022 200520005	457.05-00
	• <i>State</i> 200520005	457.05-02
	• Participants in More than One Plan	457.06-00
	• <i>Coordination With Other Deferrals</i> 200508005	457.06-02
	• Distribution Requirements 200505030	457.07-00
	• Definitions	457.08-00
	• <i>Eligible Employer</i> 200520005	457.08-01
	• Special Rules	457.09-00
	• <i>Transfers Between Plans</i> 200519020 200519021 200519022 200520005	457.09-04
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 200519020 200519021 200519022 200520005	457.12-01
	• <i>Custodial Accounts and Contracts</i> 200520005	457.12-02
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b>	<b>460.00-00</b>
	• Definition of Long-Term Contract (See Also 451) 200507013	460.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	• Accrual Method 200514020 200514020	461.01-00
	• <i>Taxpayer on Accrual Basis v. Not on Accrual Basis</i> 200510008 200510008	461.01-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Exclusions	465.04-00
	• <i>Qualified Corporations</i> 200512036	465.04-02

<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200502007 200503011 200506017 200520018 200520019	468A.04-02
	• <i>Qualifying Percent</i> 200503005	468A.04-06
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	200520025	
	• Inventories of Farmers (See Also 61) 200520025	471.06-00
	• <i>Farm-Price Method</i> 200520025	471.06-02
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 200505006 <b>200521025</b>	472.01-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	200502046 200504031 200506038 200510031 200510031 200512026 200514021 200514021	
	• Religious, Charitable, etc., Institutions and Community Chest 200502044 200505023 200508017 <b>200521028 200516017 200517031 200517031</b>	501.03-00
	• <i>Trusts</i> 200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	501.03-03
	• <i>Corporations</i> 200511016 200511021	501.03-05
	• <i>Educational Organizations</i> 200511020 200511025 200520030	501.03-08
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200504031 200520032	501.03-15
	• <i>Religious Organizations</i> 200506024 200519088	501.03-20
	• <i>Organizational and Operational Tests</i> 200503028 200512027	501.03-30
	• <i>Lessening the Burdens of Government</i> 200511018	501.03-33
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 200501020 200501020 200511024 200512023	501.04-00
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200505024 200508016 200510030 200510030	501.06-00
	• <i>Performance of Particular Services for Members</i> 200505024 200506025 200508016	501.06-01
	• Social Clubs 200507014	501.07-00
	• <i>Business with Nonmembers</i> 200511023 200519085 200520031 200520033	501.07-05

	• Fraternal Beneficiary Societies (See Also 0501.03-09) 200519087 200520034	501.08-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
	• <i>Permissible Benefits</i> 200511003	501.09-01
	• <i>Inurement</i> 200502043 200503027	501.09-03
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Electric Companies</i> 200504035	501.12-03
	• Cemetery Companies 200518081	501.13-00
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200520035	501.15-00
	• Organization of Past or Present Armed Forces Members 200519084	501.19-00
	• Trusts for Group Legal Service Plans 200511022	501.20-00
	• Section 501(c)(25) Organizations 200503029 200509026	501.25-00
	• Religious and Apostolic Organizations 200514011 200514011	501.26-00
	• Proof of Exemption 200511024	501.31-00
	• <i>Domestic Fraternal Societies</i> 200520034	501.31-01
	• Income Inures v. does Not Inure to Private Individual	501.32-00
	• <i>Distribution of Assets to Private Individuals</i> 200511016	501.32-01
	• Private v. Public Interest Served 200511017	501.33-00
	• Business Activities 200511019 200511021	501.36-00
	• <i>Fund Raising (See also 0512.06-00)</i> 200512027	501.36-04
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200513030 200513030	<b>507.00-00</b>
	• Termination Under Section 507(a)(2)(A) 200501018 200501018 200501019 200501019	507.02-00
	• Termination Under Section 507(b)(1)(B) 200513030 200513030	507.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions	509.01-00
	• <i>Support</i> 200508018	509.01-02

	• Exceptions to Private Foundation Status	509.02-00
	• <i>Supporting Organizations</i> 200508019 200508020 200508021 200508022 200509027 200509028 200509029 200509030 200509031	509.02-02
	• <i>Advance Rulings</i> 200515021	509.02-03
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200510029 200510029 200510030 200510030	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200501017 200501017 200510029 200510029	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 200502043	512.01-00
	• Partnerships 200506025	512.02-00
	• Trade Shows (See Also 0501.26-04) 200510030 200510030	512.07-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200510029 200510029 200510030 200510030 200512025	<b>513.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 200511001	<b>528.00-00</b>
<b>Section 565</b>	<b>Consent Dividends</b> 200509003	<b>565.00-00</b>
	• General Rule 200509003	565.01-00
	• <i>Making and Filing Consents</i> 200509003	565.01-02
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Limitations on Subsection (c)	613A.04-00
	• <i>Refiners Excluded</i> 200503003	613A.04-03
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	• Charitable Deduction 200516005	642.03-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200516001	<b>643.00-00</b>
	• Multiple Trusts 200502031 200502032 200507002	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200516001	<b>661.00-00</b>
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200502037	<b>664.00-00</b>
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners</b> 200502014	<b>671.00-00</b>

	• Persons Treated as Grantors 200519047	671.02-00
	• Allocation of Income and Deductions 200516005	671.03-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 200519047	<b>677.00-00</b>
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 200520004	<b>691.00-00</b>
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b> 200513022 200513022	<b>701.00-00</b>
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	• Limitation on Allowance of Losses 200512036	704.06-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 200513022 200513022	<b>707.00-00</b>
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 200513022 200513022	<b>752.00-00</b>
	• Increase in Partner's Liabilities 200512036	752.01-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 200509017	<b>754.00-00</b>
	• Timeliness of Election 200504005 200507007 200518031	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	• Partnership	761.01-00
	• <i>Organizations Not Treated as a Partnership</i> 200514011 200514011	761.01-02
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 200504030	<b>807.00-00</b>
<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> 200508002	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200518010	<b>831.00-00</b>
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 200509005 200517030 200517030	<b>832.00-00</b>
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 200512017	<b>847.00-00</b>
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b>	<b>852.00-00</b>
	• Taxable Income of a Regulated Investment Company 200509013	852.10-00
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 200511004 200516013 200518036	<b>855.00-00</b>

<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 200515007	<b>856.00-00</b>
	• Income Requirements 200513002 200513002	856.01-00
	• Other Requirements 200515007	856.03-00
	• Rents From Real Property 200510002 200510002	856.04-00
	• Closely Held Determination 200507004	856.06-00
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b>	<b>860G.00-00</b>
	• Qualified Mortgages 200518033	860G.03-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 200504029	<b>871.00-00</b>
<b>Section 876</b>	<b>Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands (See Also 931.00-00 et seq. and 933.00-00 et seq.)</b>	<b>876.00-00</b>
	• Alien Residents of Guam, American, Samoa, or the Northern Mariana Islands 200514009 200514009	876.02-00
<b>Section 877</b>	<b>Expatriation to Avoid Tax</b> 200502038 200506022 200508003 200508010 200509004 200510001 200510001 200510021 200510021 <b>200521015 200521016 200515001 200517007 200517007</b> 200517008 200517008 200518019 200519010	<b>877.00-00</b>
	• Principal Purpose--the Avoidance of Tax 200502006 200504002 200504003 200504022 200504023 200504025 200504026 200506001 200508006 200510003 200510003 200510004 200510004 200510005 200510005 200510006 200510006 200510019 200510019 200514007 200514007 200515017 200516007 200520016	877.01-00
	• Ruling Submission by Expatriating Citizen 200520024	877.07-00
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b> 200504029	<b>882.00-00</b>
	• Interest deductions 200513018 200513018	882.07-00
	• <i>Liability/Asset Ratio</i> 200513018 200513018	882.07-02
	• <i>Separate Currency Pool</i> 200513018 200513018	882.07-04
<b>Section 884</b>	<b>Branch Tax</b>	<b>884.00-00</b>
	• Qualified Resident	884.12-00
	• <i>Ruling That a Foreign Corporation is a Qualified Resident</i> 200518044	884.12-50
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 200504029	<b>897.00-00</b>
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	• Allowance of Credit 200514010 200514010	901.01-00

<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Separate Application of Section With Respect to Certain Categories - Income	904.03-00
	• <i>High Withholding Tax Interest</i>	904.03-07
	200514010 200514010	
<b>Section 933</b>	<b>Income From Sources Within Puerto Rico</b>	<b>933.00-00</b>
	<b>200521012</b>	
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation	953.06-00
	200520035	
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	200502003	
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	200519005	
<b>Section 985</b>	<b>Functional Currency</b>	<b>985.00-00</b>
	200519007	
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	200512036	
	• Profit and Loss Calculation	987.02-00
	200512036	
	• Application to Partnerships	987.06-00
	200512036	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	200502031 200502032 200504001 200507002 200513003 200513003 200513004	
	200513004 200513005 200513005 200516001 200516002 200517006 200517006	
	200517009 200517009 200520003	
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i>	1001.02-07
	200515019	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	200515019	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	200502031 200502032 200507002 200513003 200513003 200513004 200513004	
	200513005 200513005 200516002 200517006 200517006	
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Residential Property	1016.05-00
	200513011 200513011	
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	• Property Held For Productive Use or Investment	1031.01-00
	<b>200521002</b>	
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b>	<b>1032.00-00</b>
	200518049 200518062	
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	200518066	
	• Definition of Involuntary Conversion Events	1033.02-00
	200518066	



<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 200519030	1042.01-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> <b>200521021</b>	<b>1045.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Straddle Defined 200509022	1092.06-00
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> <b>200521021</b>	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b>	<b>1221.00-00</b>
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200510028 200510028	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200518002	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200502031 200502032 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006	<b>1223.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 200506008 200506009	<b>1235.00-00</b>
<b>Section 1236</b>	<b>Dealers in Securities (Capital Transaction v. Not a Capital Transaction)</b> 200506019	<b>1236.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b> 200506023	<b>1272.00-00</b>
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 200512020	<b>1286.00-00</b>
<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> 200517027 200517027 200517028 200517028	1295.02-02
<b>Section 1361</b>	<b>Definitions</b> 200513021 200513021 200519044	<b>1361.00-00</b>
	• Small Business Corporation v. Not a Small Business Corporation 200510011 200510011	1361.01-00
	• <i>More than One Class of Stock</i> 200510011 200510011	1361.01-04
	• Certain Trusts Permitted as Shareholders 200505002 200510020 200510020 200519044	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200505001 200505002 200510020 200510020 200515002	1361.03-02
	• <i>Electing Small Business Trusts</i> 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200519044	1361.03-03

	• Qualified Subchapter S Subsidiary 200513021 200513021	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b> 200504011 200506007 200517013 200517013 200519044	<b>1362.00-00</b>
	• Eligible v. Ineligible 200513001 200513001	1362.01-00
	• <i>Late Elections</i> 200501007 200501007 200501010 200501010 200501014 200501014 200501015 200501015 200502015 200502020 200502025 200502026 200502027 200502030 200504020 200504021 200505003 200505011 200505014 200505025 200506010 200506012 200506016 200506020 200507011 200508013 200509010 200509015 200509016 200509018 200510014 200510014 200510025 200510025 <b>200521019</b> <b>200521020 200521024 200513007 200513007 200514004 200514004 200516014</b> 200517019 200517019 200517021 200517021 200517022 200517022 200517026 200517026 200518003 200518006 200518018 200518021 200518032 200518045 200518046 200518059 200518065 200518068 200518070 200519001 200519039 200519040 200520015 200520020	<i>1362.01-03</i>
	• Termination of Election 200510023 200510023	1362.02-00
	• <i>Passive Investment Income</i> 200503016 200507012 200508007 200517011 200517011 200518038 200518041	<i>1362.02-03</i>
	• S Termination Year 200505001	1362.03-00
	• Inadvertent Terminations 200501011 200501011 200501013 200501013 200501014 200501014 200502021 200502024 200503020 200505001 200505002 200505010 200505012 200505019 200507003 200508012 200509006 200509007 200509008 200510009 200510009 200510015 200510015 200510020 200510020 200510024 200510024 200511005 200515002 200517001 200517001 200518004 200518013 200518020 200518052 200518058 200520017	1362.04-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200512001	<b>1381.00-00</b>
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> <b>200521031</b>	<i>1441.01-02</i>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200518088	<b>1502.00-00</b>
	• Intercompany Transactions 200503012	1502.13-00
	• Consolidated Net Operating Loss Deduction 200504010 200514019 200514019 200518048	1502.21-00
	• Filing Requirements <b>200521018</b>	1502.75-00
	• Taxable Year of Members of Group 200518088	1502.76-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 200510007 200510007 200512036 200514008 200514008	1503.04-00

	• <i>Dual Resident Corporation</i>	1503.04-04	
	200501005 200501005 200502001 200502011 200502033 200502034 200506021 200508008 200513019 200513019 200515015 200519024 200519037 200519045 200519046 200520007		
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>	
	200517023 200517023 200517024 200517024		
	• <b>Affiliated Group v. Not an Affiliated Group</b>	1504.01-00	
	200503013		
	• <b>Options, Warrants, Convertible Obligations</b>	1504.03-00	
	200506013		
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>	
	200518009		
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>	
	200513014 200513014		
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>	
	200518005		
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>	
	200501006 200501006 200502017 200502018		
	• <b>5 and 5 Power</b>	2041.11-00	
	200520009 200520010		
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>	
	• <b>Possession of Incidents of Ownership</b>	2042.05-00	
	200518005		
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>	
	• <b>Administration Expenses in General</b>	2053.05-00	
	200513028 200513028		
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>	
	200519042		
	• <b>Transfers Not Exclusively for Charitable Purposes</b>	2055.07-00	
	200505008		
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>	
	• <b>Qualified Terminable Interest Property</b>	2056.07-00	
	• <i>Qualifying Interest</i>	2056.07-03	
	200505022		
	• <i>Effect of Local Law</i>	2056.07-05	
	200505022		
	• <b>Passed From Decedent v. Not Passed From Decedent</b>	2056.13-00	
	200505030		
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b>	<b>2057.00-00</b>	<b>R</b>
	200504004		
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b>	<b>2057.00-00</b>	<b>R</b>
	200505016 200518011 <b>200521001</b>		
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>	
	200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200520003		

	• Gift v. Not a Gift 200502014 200507002	2501.01-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200520003	<b>2511.00-00</b>
	• Transfer of Less Than Entire Interest in Property	2511.05-00
	• <i>Retention of Power Where Consent of Others is Necessary</i> 200516004	2511.05-01
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 200519006 200519043	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200501006 200501006 200502017 200502018	<b>2514.00-00</b>
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i> 200520009 200520010	2514.04-01
<b>Section 2518</b>	<b>Disclaimers</b> 200503024 200518012 200519042	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200505030 <b>200521033</b>	2518.01-00
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200516005	2522.02-04
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 200501006 200501006 200502017 200502018 200503002 200509002 200513003 200513003 200513004 200513004 200513005 200513005 200516001 200516002 200517002 200517002 200517003 200517003 200517006 200517006 200520003 200520021 200520022 200520023	<b>2601.00-00</b>
	• Exceptions 200511013	2601.03-00
	• <i>Irrevocable Trusts</i> 200507002 200507010 200517009 200517009 200520009 200520010	2601.03-01
	• Transitional Rules 200502031 200502032	2601.04-00
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 200508001 200511014 200512003 200512004 200519004	<b>2632.00-00</b>
	• Time and Manner of Allocation 200519008	2632.01-00
<b>Section 2642</b>	<b>Inclusion Ratio</b> 200502036 200503025 200506003 200509011 200509012 200510018 200510018 200510026 200510026 200512006 200513006 200513006 200513008 200513008 200516010 200519006 200519032 200519043 200520008	<b>2642.00-00</b>
	• Inclusion Ratio Defined 200504024 200519008 200519009 200519012 200519013	2642.01-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined 200519004	2652.01-00

	• <i>Special Election for QTIP</i> 200508001 200519004 200519008 200520013	2652.01-02
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b> 200502008 200502009 200502035 200503006 200503007 200503008 200503009 200503010	<b>2702.00-00</b>
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• Employment <b>200521010</b>	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 200507008	3121.02-05
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200504009 200505005	3121.04-01
<b>Section 3231</b>	<b>Definitions</b>	<b>3231.00-00</b>
	• Employers v. Not Employers 200509020 200509021 200512007 200512008 200512009 200512010 200512011 200512012 200512013 200512014 200512015 <b>200521027 200513023 200513023</b> 200513024 200513024 200513025 200513025 200513026 200513026 200514012 200514012 200514013 200514013 200514014 200514014 200514015 200514015 200514016 200514016 200514017 200514017 200515020 200516015 200516016 200518072 200518073 200518074 200518075 200518076 200518077 200518078 200519049 200519050 200519051 200519052 200519053 200519054 200519055 200519056 200519057 200519058 200519059 200519060 200519061 200519062 200519063 200519064 200519065 200519066 200519067 200519068 200519069 200519070 200519071 200519072 200519073 200519074 200519075 200519076 200519077 200519078 200519079 200520026 200520027 200520028 200520029	3231.01-00
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Employees 200504009 200505005	3306.05-00
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i> 200504009 200505005	3401.04-02
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	• Supplemental Payments 200505004	3402.06-00
<b>Section 3405</b>	<b>Special Rules for Pensions, Annuities, and Certain Other Deferred Income</b> <b>200521012</b>	<b>3405.00-00</b>
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b> 200511012 <b>200521017</b>	<b>4041.00-00</b>
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 200504034	<b>4051.00-00</b>
<b>Section 4081</b>	<b>Gasoline and Diesel Fuels</b> 200508014 200511012	<b>4081.00-00</b>
<b>Section 4221</b>	<b>Certain Tax-Free Sales</b> 200511012	<b>4221.00-00</b>

<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 200511012	<b>4251.00-00</b>
<b>Section 4371</b>	<b>Foreign Insurers Policies Tax (Taxable v. Not Taxable)</b> 200520035	<b>4371.00-00</b>
	• Casualty Insurance and Indemnity Bonds 200518010	4371.01-00
<b>Section 4372</b>	<b>Definitions</b>	<b>4372.00-00</b>
	• Policy of Casualty Insurance 200518010	4372.02-00
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 200501018 200501018 200501019 200501019	<b>4940.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 200501018 200501018 200501019 200501019 200501021 200501021 200501022 200501022	<b>4941.00-00</b>
	• Definition of Self-Dealing 200501021 200501021 200501022 200501022 200517031 200517031 200519082	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	• Definitions of Principal Terms	4942.03-00
	• <i>Qualifying Distribution</i> 200512022	4942.03-05
	• <i>Set-Asides</i> 200512022 200512024 200513029 200513029 200513031 200513031	4942.03-07
	• Operating Foundations	4942.05-00
	• <i>Support Test</i> 200501018 200501018 200501019 200501019	4942.05-05
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	• Other Definitions and Rules	4943.04-00
	• <i>Business Enterprise</i> 200517031 200517031	4943.04-03
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 200501018 200501018 200501019 200501019	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200502045 200503030 200509024 200509025 200517033 200517033 200518080	<b>4945.00-00</b>
	• Definition of Taxable Expenditure	4945.04-00
	• <i>Expenditure Responsibility</i> 200501018 200501018 200501019 200501019 200517032 200517032	4945.04-06
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Additional Tax 200511029 200512034	4971.02-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 200514026 200514026	<b>4975.00-00</b>
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200504040	4975.04-02

<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 200519086	<b>4976.00-00</b>
	• Disqualified Benefits 200502043 200503027	4976.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> <b>200521035</b>	<b>4980.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 200518082	<b>4980B.00-00</b>
	• Tax on Failure to Satisfy Requirements 200514025 200514025	4980B.01-00
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 200504007 200506014 200509014	<b>4982.00-00</b>
	• Definitions and Special Rules 200506014	4982.05-00
	• <i>Capital Gain Net Income</i> 200506014	4982.05-01
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 200518001	<b>6020.00-00</b>
	• Failure to File Return 200518001	6020.01-00
	• Return Prepared by IRS Personnel 200518001	6020.02-00
<b>Section 6031</b>	<b>Return of Partnership Income</b> 200514011 200514011	<b>6031.00-00</b>
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 200514011 200514011	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 200519083	6033.01-00
<b>Section 6041</b>	<b>Information at Source</b> 200502002 <b>200521012</b> <b>200519002</b>	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200506015 200518017	6041.03-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b> <b>200521012</b>	<b>6041A.00-00</b>
<b>Section 6047</b>	<b>Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000)</b> <b>200521012</b>	<b>6047.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 200501016 200501016	<b>6050I.00-00</b>
<b>Section 6050S</b>	<b>Returns Relating to Higher Education Tuition and Related Expenses</b> <b>200521011</b>	<b>6050S.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 200518040	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b>	<b>6061.00-00</b>
	• Facsimile Signatures 200504033 200518079	6061.02-00

<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> <b>200521014 200518011 200518047</b>	<b>6166.00-00</b>
	• Election - Time and Manner 200518047	6166.01-00
	• Active Trade or Business <b>200521014 200518047</b>	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business <b>200521014 200518047</b>	6166.50-00
	• Business Enterprise <b>200521014</b>	6166.51-00
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> <b>200504029 200521029</b>	<b>6213.00-00</b>
<b>Section 6231</b>	<b>Definitions and Special Rules</b>	<b>6231.00-00</b>
	• Partnerships 200514011 200514011	6231.01-00
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b>	<b>6233.00-00</b>
	• General Rule 200514011 200514011	6233.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b>	<b>6402.00-00</b>
	• Who May File a Claim 200519081	6402.05-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b>	<b>6501.00-00</b>
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200503031 200512018	6501.05-00
	• <i>Intent v. No Intent to Defraud</i> 200503031	6501.05-07
	• Waiver of Limitation (Waived v. Not Waived) 200504033 200518079	6501.08-00
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 200519080	<b>6511.00-00</b>
	• No Return Filed 200519081	6511.11-00
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 200519080	<b>6513.00-00</b>
	• Payment vs. Deposit 200519081	6513.03-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 200512019 200519080	<b>6611.00-00</b>
	• No Interest Until Return in Processible Form 200503031 200504028 200512018	6611.09-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> <b>200521026</b>	<b>6662.00-00</b>
<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 200503031	<b>6694.00-00</b>



<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 200512016	<b>6701.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 200502042 200503031 200504028 200504032 200512018	<b>6702.00-00</b>
	• What Constitutes 200502042 200503031 200504028 200512018	6702.01-00
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 200501016 200501016	<b>6721.00-00</b>
<b>Section 7405</b>	<b>Action for Recovery of Erroneous Refunds</b> 200503031 200504028	<b>7405.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 200510027 200510027	<b>7453.00-00</b>
<b>Section 7654</b>	<b>Coordination of United States and Certain Possession Individual Income Taxes</b>	<b>7654.00-00</b>
	• Individuals Covered	7654.01-00
	• <i>Armed Forces Personnel</i> 200518071	7654.01-01
	• Computation of Net Collections 200518071	7654.02-00
	• Net Collections 200518071	7654.06-00
<b>Section 7701</b>	<b>Definitions</b> 200501001 200501001 200501008 200501008 200501012 200501012 200503019 200505018 200506002 200509009 200510013 200510013 200512020 <b>200521008</b> 200513010 200513010 200513013 200513013 200515003 200515005 200517015 200517015 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518039 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519029 200520006	<b>7701.00-00</b>
	• Partnerships v. Associations 200516006	7701.02-00
	• Association v. Trust 200508004	7701.03-00
	• <i>Liquidating Trusts</i> 200509019 200517020 200517020 200518037	7701.03-06
	• <i>Fixed Investment Trusts</i> 200512020	7701.03-11
	• Foreign Estate or Trust 200506006	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
	• Correction of Errors 200503021 <b>200521009 200519025</b>	7702.20-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 200507001	<b>7704.00-00</b>
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	• Below Market Loans Defined 200503004	7872.02-00

<b>Section 7873</b>	<b>Federal Tax Treatment of Income Derived By Indians &gt;From Exercise of Fishing Rights Secured by Treaty, Etc.</b>	<b>7873.00-00</b>
	200511006	
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	200501014 200501014 200502051 200503025 200504004 200504011 200504013 200504014 200504015 200504016 200504017 200504018 200504024 200505016 200506002 200506003 200506005 200506006 200506018 200507007 200509003 200509011 200509012 200509017 200510013 200510013 200510018 200510018 200510026 200510026 200510034 200510034 200511001 200511004 200512003 200512004 200512005 <b>200521001 200521008 200521013 200521021 200513009</b> 200513009 200513013 200513013 200513014 200513014 200513016 200513016 200513017 200513017 200513021 200513021 200513033 200513033 200515003 200515005 200515007 200516003 200516006 200516008 200516009 200516010 200516013 200516022 200517025 200517025 200518009 200518018 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518036 200518063 200518064 200519004 200519006 200519008 200519009 200519012 200519013 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519032 200519043 200520002 200520006 200520008 200520013	
	• Section 42; Low-Income Housing Credit	9100.01-00
	200505017 <b>200521022 200519031</b>	
	• Section 168; MACRS	9100.04-00
	200510010 200510010	
	• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
	200503015 200504019 200515010	
	• Section 442; Accounting Periods	9100.09-00
	200502029 <b>200521004 200513015 200513015 200518035 200518042 200518057</b>	
	• Section 472; LIFO Election	9100.11-00
	200505006 <b>200521025</b>	
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
	200509017 200518031	
	• Extension of Time For Filing Return	9100.19-00
	200520001	
	• Section 1502; Election to File Consolidated Return	9100.20-00
	200519041	
	• Other	9100.22-00
	200501005 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200506021 200508008 200509003 200510007 200510007 200512006 200513006 200513006 200513008 200513008 200513019 200513019 200515015 200518048 200518050 200519024 200519036 200519037 200519045 200519046 200520007	
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
	200517012 200517012 200517014 200517014	
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
	200516012 200519038	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 <b>200521006 200517010 200517010 200517015</b> 200517015 200518021 200518030 200518032 200518039 200518043 200518051 200518067 200519029 200520012 200520015	

<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200519036	9114.03-06
	• <i>China</i> 200515018	9114.03-07
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200503001	
	• Not Able to Identify Under Present List 200504001 <b>200521030 200518089</b>	9999.98-00