

Publication 1078  
Issue: 01/13/2006

# 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 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 200543002	1.11-00
<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 200527005 200527006 200514003 200514003 200517016 200517016 200517017 200517017 200517018 200517018 200518053 200518054 200518055 200518056 200518069 200541024 200541025 200541026 200550026	
	• Special Rules 200537034 200537034 200537034	29.04-00
<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 <b>200602019 200602025 200602026 200515014</b> 200519003 200526004 200526016 200531014 200531017 200532012 200535020 200537011 200537011 200537011 200543031 200601013 200601014	
	• Alternative Incremental Credit 200523005	41.01-00
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	200523023 200539003	
	• In General 200508009	42.01-00
	• Eligible Basis	42.04-00
	• <i>Restrictions on Existing Buildings</i> 200502019	42.04-03
	• <i>Waiver for Certain Federally-Assisted Existing Buildings</i> 200515016 200517029 200517029	42.04-07
	• Qualified Low-Income Housing Project 200519031	42.07-00
	• <i>Set-Aside Requirement</i> 200519031	42.07-01
	• <i>Date for Meeting Requirements</i> 200505017	42.07-03
	• <i>Scattered Site Projects</i> 200519031	42.07-07
	• Definitions and Special Rules	42.09-00
	• <i>Federally-Subsidized Buildings</i> 200519028 200539003	42.09-01
	• Recapture of Credit	42.10-00
	• <i>No Recapture on Disposition Where Bond Posted</i> 200543010	42.10-05
<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> 200511002 200546011 200546011 200546011 200546011 200543008 200546011	43.02-01
	• <i>Significant Expansion</i> 200535028	43.02-02

<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	• In General 200518060	45.01-00
<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>
	200527007 200538035 200551008 200552009 200513011 200513011 200518014 200518015 200518017 200519002 200520003 200523035 200525003 200528009 200532042 200538035 200551008 200601006 200601007	
	• Loan or Mortgage v. Sale 200523035	61.03-00
	• Compensation for Services	61.09-00
	• <i>Payment of Legal Fees</i> <b>200602016 200602017</b>	61.09-29
	• <i>Insurance Benefits</i> 200528023	61.09-31
	• Refunds and Reimbursements 200519002	61.13-00
	• <i>Refund of Taxes or Duties</i> 200504027 200522023 200519002	61.13-07
	• Interest 200533023	61.15-00
	• Discharge of Indebtedness 200523007	61.22-00
	• Damages, Court Awards, Settlements 200514006 200514006	61.28-00
	• <i>Compensatory, Punitive, etc., Damages</i> 200514006 200514006	61.28-02
	• Assignments 200546026 200546026 200546026 200546026 200546026	61.30-00
	• <i>Anticipatory Assignment of Income</i> 200514006 200514006	61.30-03
	• Governmental Benefits and Subsidies 200502002	61.40-00
	• Form v. Substance 200523035	61.43-00
	• 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 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	200550004	

<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b> 200536014	<b>71.00-00</b>
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 200544023 200536029 200537043 200537043 200537043 200550039 200601045	<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 200551032 200551033 200551032 200551033 200601044	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
	• Nonqualified Stock Options	83.11-00
	• <i>Valuation</i> 200526020	83.11-01
<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 200528023	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 102</b>	<b>Gifts and Inheritances</b> 200522023	<b>102.00-00</b>
	• Donative Intent of Donor - Detached Generosity 200529004	102.06-00

<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 200551034 200524015	<b>103.00-00</b>	
	• State and Local 200527009 200537014 200537014 200537014	103.02-00	
	• Industrial Development Bonds (Repealed But See 141.00-00 et. seq.)	103.06-00	R
	• <i>Local Electric or Gas Facilities (Repealed But See 142.06-00)</i> 200551019 200551019	103.06-08	R
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 200551008 200551008	<b>104.00-00</b>	
	• Health and Accident Insurance 200527012 200520014	104.01-00	
	• Workmen's Compensation 200522010 200522010 200534017 200534018 200542015 200542019	104.02-00	
	• Damages 200551008 200551008	104.03-00	
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 200521005 200520014 200535015	<b>105.00-00</b>	
	• Attributable to Employer Contributions 200549008	105.01-00	
	• Expended for Medical Care 200535015	105.02-00	
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 200521005 <del>200602006</del> 200520014 200535015	<b>106.00-00</b>	
	• Contributions by Employees 200549008	106.01-00	
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>	
	• Reduction of Tax Attributes	108.02-00	
	• <i>Election to Reduce Basis of Depreciable Property First</i> 200543038	108.02-01	
	• General Rules for Discharges of Indebtedness	108.04-00	
	• <i>Indebtedness Contributed to Capital</i> 200537026 200537026 200537026	108.04-03	
	• <i>Debt Satisfied by Corporation's Stock</i> 200537026 200537026 200537026	108.04-05	
<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 200522023 200519002	111.06-00	
<b>Section 114</b>	<b>Sports Programs for American Red Cross (Excluded v. Not Excluded) (Repealed - 1990 Act)</b> 200529007	<b>114.00-00</b>	R
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 200505013 200506004 200510016 200510016 200521005 200523012 200524015 200533003 200537006 200537006 200537006 200539006	<b>115.00-00</b>	

	• Essential Governmental Function 200504008 200538004 200538004	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> 200552002 200516011 200518015 200528022	118.01-02
	• <i>Section 362 Basis Rule</i> 200516011	118.01-03
	• Contributions in Aid of Construction 200552002	118.02-00
	• <i>Definition of Contribution in Aid of Construction</i> 200528022 200541036 200542001	118.02-02
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 200601009 200601022 200601023	<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 200524015	<b>141.00-00</b>
	• Private Business Tests 200542032	141.01-00
	• <i>Business Use Test</i> 200502012 200542032	141.01-01
<b>Section 142</b>	<b>Exempt Facility Bond</b>	<b>142.00-00</b>
	• Qualified Residential Rental Project 200601021	142.04-00
<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 200527014	<b>148.00-00</b>
	• Reasonably Required Reserve or Replacement Fund 200527009	148.06-00
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 200546029 200546029 200546029 200546029 200514020 200514020 200517030 200517030 200518014 200546029	<b>162.00-00</b>
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200518014	162.02-00
	• Expenses of Future Operations 200548022	162.14-00
	• Expenditures Against Public Policy	162.21-00
	• <i>Fines and Penalties</i> 200502041	162.21-01

	• Capital v. Expense 200532048	162.26-00
	• Health Insurance Costs of Self Employed Individuals 200524001	162.35-00
	• Million Dollar Cap - Executive Employee Compensation 200519033 200519034 200519035	162.36-00
	• <i>Covered Employees</i> 200537005 200537005 200537005 200547006 200547006	162.36-02
	• <i>Commissions</i> 200541033	162.36-03
	• <i>Outside Directors</i> 200546012 200546012 200546012 200546012 200546012	162.36-05
	• <i>Disclosure to Shareholders</i> 200511007	162.36-06
	• <i>Stock Options</i> 200504006 200550007	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> 200503026 200601029	<b>165.00-00</b>
	• Abandonment Losses 200502039	165.13-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 200502004	<b>168.00-00</b>
	• Classification of Property 200526002	168.20-00
	• <i>Asset Classes</i> 200508015 200526019	168.20-02
	• Property on Indian Reservations 200601019 200601020	168.31-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 200510016 200510016 200530007 200530008 200530016 200551034 200552011 200524014 200525008	<b>170.00-00</b>
	• Time of Making Contribution 200525016	170.01-00
	• Percentage Limitations	170.07-00

	• Churches 200530028	170.07-01
	• Governmental Units 200515021	170.07-05
	• Publicly Supported Organizations 200541042 200541043 200541044	170.07-06
<b>Section 173</b>	<b>Circulation Expenditures (Deductible v. Not Deductible)</b> 200528003 200529005	<b>173.00-00</b>
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 200551018 200551018	<b>197.00-00</b>
<b>Section 212</b>	<b>Expenses for Production of Income</b> 200536018	<b>212.00-00</b>
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Medical Care	213.05-00
	• Special Education 200521003	213.05-05
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> <b>200602030 200513020 200513020 200515011 200533005</b>	<b>216.00-00</b>
	• Status As Cooperative Housing Corporation	216.01-00
	• Gross Income Requirement 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 200521032 200514020 200514020 200517030 200517030	<b>263.00-00</b>
	• Stocks and Bonds 200525001	263.07-00
	• Interest and Carrying Costs - Straddles 200509022 200530027 200541040	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 200545043 200545043 200545044 200545044 200543051	<b>263A.00-00</b>
	• Capitalization of Costs	263A.03-00
	• Indirect Costs 200543050	263A.03-02
	• Allocation Methods	263A.04-00
	• Simplified Production Method 200544005	263A.04-05
<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 277</b>	<b>Deduction Incurred by Certain Membership Organizations in Transactions With Members</b>	<b>277.00-00</b>
	• Deductions Attributable to Members 200528008	277.03-00
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	200503012	
	• Dividend in Property 200530023	301.01-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	200550021	
	• Disproportionate Redemption of stock 200546008 200546008 200546008 200546008 200546008	302.02-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200550021	302.04-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	200533005	
	• Stock Dividends 200515004	305.01-00
	• Stripped Preferred Stock 200512020	305.10-00
	• Deemed Distributions 200521023 200532005	305.13-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	<b>200602005</b>	
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011 200536008	
<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>
	• Section 332 Liquidations <b>200602005</b>	337.10-00
	• Transitional Loss Limitation 200516012 200520001	337.15-00
	• Loss Disallowance 200503012 200519038 200543028	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 200543027	337.16-01
<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 200546020 200546020 200546020 200546020 200515010 200546020	338.01-02
	• Qualified Stock Purchase 200530023 200528013	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200506007	338.80-00

<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	200544006 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011	
	• Series of Transactions	351.02-00
	200546004 200546004 200546004 200546004 200546005 200546005 200546005 200546005 200546006 200546006 200546006 200546006 200536008 200546004 200546005 200546006	
	• Non-Qualified Preferred Stock	351.14-00
	200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021	
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	200503017 200510017 200510017 200510022 200510022 200527004 200530003 200544014 200514005 200514005 200515008 200515009 200532036 200532040 200542009	
	• Spin-Off	355.01-00
	200501025 200502016 200505009 200506011 200522013 200530017 200540002 200540002 200540002 200545001 200545001 200552005 200515013 200522013 200532011 200532036 200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021 200534005 200534006 200536008 200540002 200542011	
	• <i>Split-Off</i>	355.01-01
	200502010 200503014 200518034 200519019 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200536009 200543023	
	• <i>Split-Up</i>	355.01-02
	200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	200532047	
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	200532047	
	• Capital Contributions by Nonshareholders	362.02-00
	200518015	
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	200514005 200514005 200536017	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	200520035	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	200536017	
	• <i>Transfer of Stock Subject to a Five-Year Gain Recognition Agreement</i>	367.03-06
	200524019	
	• <i>Requirements of Gain Recognition Agreement</i>	367.03-10
	200507009	
	• <i>Treatment of a Subsequent Nonrecognition Transfers</i>	367.03-11
	200507009	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	200524019	
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00
	• <i>Distribution of Stock Described in Section 355</i>	367.10-04
	200524019	

	• 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>
	• Statutory Merger or Consolidation (Type "A") 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011 200542012	368.01-00
	• Stock for Stock (Type "B") 200544006	368.02-00
	• Stock for Property (Type "C") 200515012	368.03-00
	• Assets for Control of Transferee (Type "D") 200501025 200502010 200502016 200503017 200507005 200507006 200510022 200510022 200522013 200527004 200540002 200540002 200544014 200545001 200545001 200552005 200514005 200514005 200515008 200515009 200515013 200518034 200519019 200522013 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011 200532040 200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021 200534006 200536008 200540002 200542011 200543049	368.04-00
	• Recapitalization (Type "E") 200544006 200542012	368.05-00
	• Change in Identity, etc. (Type "F") 200505010 200507009 200510012 200510012 200530023 200544006 200546015 200546015 200546015 200546015 200514018 200514018 200528021 200542013 200546015	368.06-00
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i> 200540001 200540001 200540001 200546007 200546007 200546007 200546007 200515012 200540001 200542005 200542006 200546007	368.08-06
	• Liquidation v. Reorganization 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	368.12-00
	• Transactions Involving Two or More Investment Companies 200542012	368.13-00
<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 200542022 200542023 200542024 200542025 200542026 200542027 200542028 200542029 200543026 200549007	
	• 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>200602045 200602046 200532062 200536028</b>	<b>401.00-00</b>
	• Required Distributions 200521033 200522012 200538030 200538031 200538033 200538034 200548027 200548028 200522012 200524032 200528031 200528032 200528033 200528034 200528035 200532060 200538030 200538031 200538033 200538034	401.06-00
	• <i>In General</i> 200510035 200510035 200524032 200537044 200537044 200537044	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 200521033 200522012 200538030 200538031 200538033 200538034 200548027 200548028 200522012 200528031 200528032 200528033 200528034 200528035 200532060 200537044 200537044 200537044 200538030 200538031 200538033 200538034	401.06-02
	• Commencement of Benefits Under Qualified Trusts 200523033	401.11-00
	• Medical, Etc. Benefits	401.27-00
	• <i>Subordinate to Retirement Benefits</i> 200550043	401.27-01
	• Cash or Deferred Arrangements	401.29-00
	• <i>Special Distribution Requirements</i> 200523025	401.29-02
	• 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 200546045 200546045 200546045 200546045 <b>200602047 200516019</b> 200516020 200524033 200532062 200535030 200546045 200601046	<b>402.00-00</b>
	• Non-Exempt Trust 200519047	402.02-00
	• Foreign Situs Trust 200506030	402.03-00
	• Certain Employee's Annuities 200548027 200548028	402.04-00
	• Amounts Distributed or Made Available to Beneficiary <b>200602045</b>	402.06-00
	• <i>Exception for Qualified Cash or Deferred Arrangements</i> <b>200602045</b>	402.06-01
	• Unrealized Appreciation of Employer's Securities 200507016 200509032	402.07-00

	• Rollover Contributions	402.08-00
	200502052 200503032 200503035 200507019 200512029 <b>200602044 200602053</b> 200516019 200516020 200541049 200549017 200549019 200549020 200549023 200550041	
	• <i>Rollover Lump Sums</i>	402.08-01
	200510035 200510035 200550039	
	• <i>By a Surviving Spouse</i>	402.08-05
	200508027 200510039 200510039	
<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>
	200552020 <b>200602046 200539029 200539030 200541045 200541046 200541047</b>	
	• Foreign Situs Trust	404.03-00
	<b>200602046</b>	
	• Non-Exempt Funds or Plans	404.04-00
	200519047	
	• Year of Deduction	404.11-00
	200508028 200526022	
	• Amount of Deduction	404.15-00
	200510042 200510042	
	• Dividend Paid Deduction for ESOPs	404.16-00
	200507016	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200502050 200506031 200509034 200510032 200510032 200510036 200510036 200510037 200510037 200521034 200527024 200527025 200527026 200538030 200538031 200538033 200538034 200544023 200544026 200544032 200526023 200529013 200534026 200538030 200538031 200538033 200538034 200543064 200549021	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	200537040 200537040 200537040	

	• Rollover Contributions	408.03-00
	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 200521036 200522017 200522018 200530032 200530033 200538029 200538032 200540019 200540019 200540019 200540020 200540020 200540020 200540021 200540021 200540021 200540022 200540022 200540022 200540023 200540023 200540023 200540024 200540024 200540024 200544022 200544025 200544026 200544027 200544030 200544031 200545051 200545052 200545053 200545054 200545055 200546044 200546044 200546044 200546044 200546046 200546046 200546046 200546046 200546047 200546047 200546047 200546047 200546048 200546048 200546048 200546048 200546051 200546051 200546051 200546051 200548029 200548030 200551026 200551027 <b>200602049 200602050 200602051 200602052</b> 200513032 200513032 200514023 200514023 200514027 200514027 200516021 200516023 200518083 200518084 200518085 200518087 200519089 200520037 200520038 200522017 200522018 200523026 200523027 200523030 200523031 200523032 200524031 200524034 200524035 200524036 200525018 200526024 200531030 200531031 200532060 200534026 200537039 200537039 200537039 200537040 200537040 200537040 200538029 200538032 200539031 200540019 200540020 200540021 200540022 200540023 200540024 200541050 200542038 200542039 200542040 200543063 200543065 200546044 200546046 200546047 200546048 200546051 200547020 200547021 200547021 200547022 200547022 200547023 200547023 200547024 200549021 200549022 200550038 200550040 200551026 200551027 200601041 200601042	
	• Distributions	408.06-00
	200532060	
	• Tax Treatment of Accounts and Annuities	408.08-00
	200510033 200510033	
<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>	409.01-08
	200507016 200537041 200537041 200537041 200537042 200537042 200537042	
	• <i>Definition of Employer Securities</i>	409.01-09
	200507016	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	200510041 200510041 200547018 200547019	
	• Funding Standard Account	412.01-00
	200546049 200546049 200546049 200546049 200546050 200546050 200546050 200546050 200539032 200546049 200546050	
	• Minimum Funding Waiver	412.06-00
	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 200544028 200548033 200548034 200551031 <b>200602048 200516018 200518086 200519090</b> 200520040 200523034 200529009 200529012 200535032 200547016 200547017 200547019 200547020 200549011 200549012 200549014 200549015 200551031 200601040 200601043	
	• Time of Contributions	412.09-00
	200517034 200517034	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	200534027	

	• Governmental Plan	414.07-00
	200514024 200514024 200520039 200531029 200541048	
	• Church Plan	414.08-00
	200502047 200510043 200510043 200514025 200514025 200518082	
	• Certain Employee Contributions	414.09-00
	200504039 200521037 200527023 200544024 200520036 200529011 200532059 200534028 200536030	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	200550042 200601046	
	• Limitation for Defined Benefit Plans	415.01-00
	200526025	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• Qualified Direct Cost	419.01-00
	200514022 200514022	
	• Welfare Benefit Fund	419.03-00
	200514022 200514022	
	• Account Limit	419.12-00
	• <i>Safe Harbor Limits</i>	419.12-01
	200514022 200514022	
<b>Section 421</b>	<b>Stock Options--General Rules</b>	<b>421.00-00</b>
	200506011 200513012 200513012	
<b>Section 422</b>	<b>Incentive Stock Options</b>	<b>422.00-00</b>
	200551015 200519026 200551015	
<b>Section 423</b>	<b>Employee Stock Purchase Plans</b>	<b>423.00-00</b>
	200547007 200547007	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	200518018	
	• Procedural Requirements for Making Election	444.03-00
	200544012 200544013 200545003 200545003 200545004 200545004 200545005 200545005 200545006 200545006 200545007 200545007 200545008 200545008 200545009 200545009 200545010 200545010 200545011 200545011 200545012 200545012 200545013 200545013 200545014 200545014 200545015 200545015 200545016 200545016 200545017 200545017 200545018 200545018 200545019 200545019 200545020 200545020 200545021 200545021 200545022 200545022 200545023 200545023 200545024 200545024 200545025 200545025 200545026 200545026 200545027 200545027 200545028 200545028 200545029 200545029 200545030 200545030 200545031 200545031 200545032 200545032 200545033 200545033 200545034 200545034 200545035 200545035 200545036 200545036 200545037 200545037 200545038 200545038 200545039 200545039 200545040 200545040 200545041 200545041	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	200510028 200510028 200545043 200545043 200545044 200545044 200552010 200525001	
	• Clearly v. Not Clearly Reflecting Income	446.01-00
	200512036 200550033 200550034	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	200506023	
	• <i>Required by Commissioner</i>	446.04-02
	200512036	

	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200529001 200529002 200541029	446.14-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 200519048 200523035 200601005	<b>451.00-00</b>
	• Annual Theory 200523035	451.01-00
	• Claim of Right 200601005	451.02-00
	• Constructive Receipt	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> 200521007	<b>453.00-00</b>
	• Revocation of Elections 200521007	453.08-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200546017 200546017 200546017 200546017 200546017 200547003 200547003	453.09-01
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 200508005 200518007 200518008 200524016 200524017 200525012	<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>
	• Exception for Certain Construction Contracts 200552012	460.04-00
	• 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 200528024	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>
	200532047	
	• 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>
	• In General 200546036 200546036 200546036 200546036 200546037 200546037 200546037 200546037 200546038 200546038 200546038 200546038 200546036 200546037 200546038	468A.01-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200502007 200503011 200506017 200530005 200544002 200544003 200545002 200545002 200545042 200545042 200546016 200546016 200546016 200546016 200520018 200520019 200531003 200532030 200541022 200543006 200543007 200543018 200543019 200543020 200543021 200543022 200546016 200547005 200547005 200550011	468A.04-02
	• <i>Qualifying Percent</i> 200503005	468A.04-06
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> <b>200602028 200602029</b>	468A.06-03
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	• In General 200546029 200546029 200546029 200546029 200533003 200546029	468B.01-00
	• Taxation of Designated Settlement Funds <b>200602016 200602017</b>	468B.02-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 200548021 200534003 200550014	469.03-03
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	200545043 200545043 200545044 200545044 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> 200522008 200522008	<b>472.00-00</b>
	• Election 200505006 200521025	472.01-00
	• LIFO Conformity Requirement	472.05-00
	• <i>Applied on Controlled-Group Basis</i> 200540005 200540005 200540005 200540005	472.05-01
<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 200538026 200538040 200544019 200545046 200545046 <b>200602036 200514021 200514021</b> 200523024 200525020 200534022 200536021 200536022 200538026 200539027 200547013 200547013 200549010 200601034	
	• Religious, Charitable, etc., Institutions and Community Chest 200502044 200505023 200508017 200521028 200538026 200538028 200540013 200540013 200540013 200540014 200540014 200540014 200540015 200540015 200540015 200516017 200517031 200517031 200525020 200528028 200531021 200531024 200534021 200537038 200537038 200537038 200538026 200538028 200540013 200540014 200540015	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200552013 200552016	501.03-01
	• <i>Foundations</i> 200545048 200545048 200545049 200545049 200545050 200545050 200552016 200552017 200528030 200531024 200534021 200543060	501.03-02
	• <i>Trusts</i> 200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	501.03-03
	• <i>Corporations</i> 200511016 200511021 200527021 200540014 200540014 200540014 200540015 200540015 200540015 200551023 200525020 200540014 200540015 200551023	501.03-05
	• <i>Educational Organizations</i> 200511020 200511025 200538026 200520030 200524029 200536027 200538026 200541042 200541043 200541044 200601030	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200548025	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200504031 200520032	501.03-15
	• <i>Public Recreation Facilities and Athletic Organizations</i> 200532058	501.03-19
	• <i>Religious Organizations</i> 200506024 200519088 200524024 200532051	501.03-20
	• <i>Research Organizations</i> 200541042 200541043 200541044 200601030	501.03-21
	• <i>Scientific Organizations</i> 200601030	501.03-24

• <i>Social Welfare Groups (See Also 0501.04-00)</i> 200551023 200535029 200551023	501.03-25
• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 200532052	501.03-27
• <i>Organizational and Operational Tests</i> 200503028 200512027 200524024 200532052 200535029 200536027 200541042 200541043 200541044	501.03-30
• <i>Limitation of Beneficiaries</i> 200532052	501.03-31
• <i>Lessening the Burdens of Government</i> 200511018 200535029 200537038 200537038 200537038	501.03-33
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 200501020 200501020 200511024 200512023 200544021 200531025	501.04-00
• <i>Community</i> 200544020	501.04-06
• <i>Labor Organizations</i>	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 200552019	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200505024 200508016 200510030 200510030 200522022 200538039 200540016 200540016 200540016 200522022 200536025 200536026 200538039 200540016 200601032 200601035	501.06-00
• <i>Performance of Particular Services for Members</i> 200505024 200506025 200508016 200522022 200522022 200601032	501.06-01
• <i>Conduct of Business for Profit</i> 200601032	501.06-02
• <i>Social Clubs</i> 200507014 200540011 200540011 200540011 200540018 200540018 200540018 200531026 200531027 200532052 200532056 200534023 200536024 200540011 200540018	501.07-00
• <i>Business with Nonmembers</i> 200511023 200540011 200540011 200540011 200540018 200540018 200540018 200519085 200520031 200520033 200540011 200540018 200547014 200547014 200547015 200547015 200547016	501.07-05
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 200519087 200520034	501.08-00
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 200548024	501.09-00
• <i>Permissible Benefits</i> 200511003 <b>200602037 200602038 200537036 200537036 200537036 200549008</b>	501.09-01
• <i>Inurement</i> 200502043 200503027 <b>200602037 200602038</b>	501.09-03
• <i>Membership</i> 200537036 200537036 200537036	501.09-04
• <i>Local Benevolent Life Insurance Associations, etc.</i>	501.12-00
• <i>Mutual or Cooperative Telephone Companies</i> 200601031	501.12-02

	• <i>Mutual or Cooperative Electric Companies</i> 200504035 <b>200602035 200602043</b>	501.12-03
	• Cemetery Companies 200518081	501.13-00
	• Credit Unions 200530030	501.14-00
	• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 200520035 200528027 200529008 200531019 200531022 200531023 200531028	501.15-00
	• Organization of Past or Present Armed Forces Members 200540012 200540012 200540012 200519084 200531018 200540012	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
	• Cooperative Hospital Service Organizations 200538039 200536025 200538039	501.27-00
	• 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 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> <b>200602039 200602040 200602041</b>	<b>503.00-00</b>
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 200545048 200545048 200545049 200545049 200545050 200545050 200551024 200552015 200552017 200513030 200513030 200524023 200524025 200524026 200524027 200524028 200525014 200543060 200543061 200551024	<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> 200552014 <b>200602039 200602040 200602041</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>Publicly Supported Organizations</i> 200541042 200541043 200541044	509.02-01
	• <i>Supporting Organizations</i> 200508019 200508020 200508021 200508022 200509027 200509028 200509029 200509030 200509031 200528030	509.02-02
	• <i>Advance Rulings</i> 200515021	509.02-03
	• Continuation of Private Foundation Status 200545048 200545048 200545049 200545049 200545050 200545050 200552017 200543060	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200510029 200510029 200510030 200510030 200530007 200530029 200548025 <b>200602039 200602040 200602041 200532057</b>	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200501017 200501017 200510029 200510029 200530029 200548024 200548025 200532057	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 200502043 <b>200602039 200602040 200602041</b>	512.01-00
	• <i>Rents and Royalties</i> 200601033	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 200544021	512.01-02
	• Partnerships 200506025 200528029	512.02-00
	• Trade Shows (See Also 0501.26-04) 200510030 200510030 200531020	512.07-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200532056	512.09-03
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 200510029 200510029 200510030 200510030 200512025 200530029 200548025 200528029 200528030 200532058 200536023 200536024 200541042 200541043 200541044	<b>513.00-00</b>
	• Sales and Service to Public 200532058	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 200538027 200548025 200538027 200541042 200541043 200541044	<b>514.00-00</b>
	• Personal Property Leased With Real Property 200532058	514.04-00
	• Definitions--Debt-Financed Property 200532058 200537037 200537037 200537037	514.06-00
	• Acquisition Indebtedness 200534025	514.07-00
<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 616</b>	<b>Development Expenditures</b> 200545043 200545043 200545044 200545044	<b>616.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	• Charitable Deduction 200516005 200536013	642.03-00
	• <i>Paid or Permanently Set Aside</i> 200526010 200537019 200537019 200537019	642.03-03
	• Net Operating Loss Deduction 200550015	642.04-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 200516001 200525003 200528009	<b>643.00-00</b>
	• Multiple Trusts 200502031 200502032 200507002 200527007 200524002	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 200527007 200516001	<b>661.00-00</b>
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 200527007	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule <b>200602009</b>	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 200502037 200524013 200539008 200543061	<b>664.00-00</b>
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200524014 200525008 200532022 200535007 200539022 200601003 200601024	664.03-02
<b>Section 665</b>	<b>Definitions Applicable to Subpart D</b> 200539001 200539010 200539011 200539012	<b>665.00-00</b>
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 200502014	<b>671.00-00</b>
	• Persons Treated as Grantors 200551001 200519047 200549021 200551001	671.02-00
	• Allocation of Income and Deductions 200516005 200536013	671.03-00

<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035	
	• Related or Subordinate Party 200523003	672.02-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200523003	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200519047	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200523003	
	• Power to Vest Corpus or Income in Self 200549021	678.01-00
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	200520004 200526010	
	• Includibility of Item as Income in Respect of Decedent Generally 200537019 200537019 200537019	691.01-00
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	200513022 200513022	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Economic Effect Substantiality</i> 200530013	704.01-01
	• <i>Section 704(c) Considerations</i> 200530013	704.01-04
	• Limitation on Allowance of Losses 200512036	704.06-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	200513022 200513022	
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	200538005 200538005	
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b>	<b>721.00-00</b>
	200538005 200538005	

<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 200538005 200513022 200513022 200538005	<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 200548002 200541030	<b>754.00-00</b>
	• Timeliness of Election 200504005 200507007 200530015 200518031 200523017 200524018 200531015 200531016 200532018 200534020 200537008 200537008 200537008 200537016 200537016 200537016	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 816</b>	<b>Life Insurance Company Defined</b>	<b>816.00-00</b>
	• Definition Life Insurance Company 200549007	816.01-00
<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> 200508002	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 200538012 200518010 200538012	<b>831.00-00</b>
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 200509005 200517030 200517030 200525004	<b>832.00-00</b>
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b>	<b>833.00-00</b>
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 200528026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 200528026	833.03-03
<b>Section 835</b>	<b>Election By Reciprocal</b> 200531001	<b>835.00-00</b>
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 200512017	<b>847.00-00</b>
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	• Gross Income Requirement <b>200602032 200532032</b>	851.02-00
	• Diversification Requirement 200526011	851.03-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b>	<b>852.00-00</b>
	• Taxable Income of a Regulated Investment Company 200509013 200536002 200536003	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 200539018	<b>856.00-00</b>
	• Income Requirements 200513002 200513002 200528004 200532009	856.01-00
	• Investment Requirements 200546019 200546019 200546019 200546019 200546019	856.02-00
	• Other Requirements 200515007	856.03-00
	• Rents From Real Property 200510002 200510002 200525013	856.04-00
	• Closely Held Determination 200507004	856.06-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 200532007 200534013	<b>857.00-00</b>
<b>Section 860D</b>	<b>REMIC Defined</b> 200533018	<b>860D.00-00</b>
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b>	<b>860G.00-00</b>
	• Qualified Mortgages 200518033	860G.03-00
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Sale of Personal Property 200539026	861.07-00
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Apportionment Rules -- Partnerships</i> 200545045 200545045	861.09-04
<b>Section 862</b>	<b>Income From Sources Without U.S.</b> 200539026	<b>862.00-00</b>
<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 200521015 200521016 200552008 200515001 200517007 200517007 200517008 200517008 200518019 200519010 200525011 200531002 200543012 200547001 200547001 200547002 200547002	<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 <b>200602003 200514007</b> 200514007 200515017 200516007 200520016 200537023 200537023 200537023 200537024 200537024 200537024 200542017 200550009	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>
	• Branch Profits Tax 200531010	884.01-00
	• Qualified Resident	884.12-00
	• <i>Ruling That a Foreign Corporation is a Qualified Resident</i> 200518044	884.12-50
<b>Section 894</b>	<b>Income Affected by Treaty</b> 200525002	<b>894.00-00</b>
	• Dividends 200522006 200522006	894.02-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 200504029 200522020 <b>200602011 200522020</b>	<b>897.00-00</b>
	• U.S. Real Property Interest 200522020 200522020	897.02-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 200546033 200546033 200546033 200546033 200546033 200549004 200550032	<b>901.00-00</b>
	• Allowance of Credit 200514010 200514010	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200546033 200546033 200546033 200546033 200546033 200549004 200550032	901.01-04
	• Amount Allowed 200532044	901.02-00
<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> 200514010 200514010	904.03-07
<b>Section 933</b>	<b>Income From Sources Within Puerto Rico</b> 200521012	<b>933.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200540009 200540009 200540009 200520035 200540009	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 200502003	<b>954.00-00</b>
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 200519005	<b>956.00-00</b>

<b>Section 985</b>	<b>Functional Currency</b> 200548004 200519007 200531013 200532015 200550010 200550017 200550025	<b>985.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b> 200512036	<b>987.00-00</b>
	• Profit and Loss Calculation 200512036	987.02-00
	• Application to Partnerships 200512036	987.06-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 200532047 200542002	<b>988.00-00</b>
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200502031 200502032 200504001 200507002 200527007 200538035 200540008 200540008 200540008 200544007 200544017 200548018 200552009 <b>200602031</b> 200513003 200513003 200513004 200513004 200513005 200513005 200516001 200516002 200517006 200517006 200517009 200517009 200520003 200524002 200525003 200528009 200528016 200532024 200532042 200532043 200535006 200537025 200537025 200537025 200538035 200539001 200539010 200539011 200539012 200539024 200540008 200543015 200543039 200543040 200543041 200543042 200543043 200543044 200543045 200543046 200547010 200547010 200601012	<b>1001.00-00</b>
	• Amount Realized	1001.02-00
	• <i>Property Differing Materially</i> 200515019 200543047	1001.02-07
<b>Section 1012</b>	<b>Basis of Property--Costs</b> 200515019	<b>1012.00-00</b>
	• Liabilities Assumed as Purchase Price 200528024	1012.06-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200502031 200502032 200507002 200527007 200540008 200540008 200540008 200544007 200552009 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200524002 200528009 200539001 200539010 200539011 200539012 200540008 200601012	<b>1015.00-00</b>
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Residential Property 200513011 200513011	1016.05-00
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200541037	<b>1031.00-00</b>
	• Property Held For Productive Use or Investment 200521002 200532008	1031.01-00
	• Like Kind Property <b>200602034</b>	1031.02-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200518049 200518062	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200518066	<b>1033.00-00</b>
	• General Rule 200528011	1033.01-00
	• Definition of Involuntary Conversion Events 200518066	1033.02-00

<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>1045.00-00</b>
	200521021	
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Straddle Defined 200509022 200530027 200541040	1092.06-00
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b>	<b>1202.00-00</b>
	200521021	
<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>	<b>1222.00-00</b>
	200518002	
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b>	<b>1223.00-00</b>
	200502031 200502032 200527007 200544007 200552009 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200524002 200525003 200539001 200539010 200539011 200539012 200601012	
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b>	<b>1235.00-00</b>
	200506008 200506009	
<b>Section 1236</b>	<b>Dealers in Securities (Capital Transaction v. Not a Capital Transaction)</b>	<b>1236.00-00</b>
	200506019	
<b>Section 1239</b>	<b>Gain from Sale of Depreciable Property Between Certain Related Taxpayers</b>	<b>1239.00-00</b>
	<b>200602018</b>	
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	200506023	
	• Constant Interest Rate (Economic Accrual)	1272.01-00
	• <i>Put/Call Options</i> 200525001	1272.01-04
<b>Section 1273</b>	<b>Determination of Amount of Original Issue Discount</b>	<b>1273.00-00</b>
	• Definition of Original Issue Discount 200533022 200533023	1273.01-00
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	200512020	
<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>	<b>1361.00-00</b>
	200513021 200513021 200519044	
	• Small Business Corporation v. Not a Small Business Corporation 200510011 200510011	1361.01-00

<ul style="list-style-type: none"> <li>• <i>More than One Class of Stock</i></li> </ul>	1361.01-04
200510011 200510011 200537010 200537010 200537010	
<ul style="list-style-type: none"> <li>• <i>Certain Trusts Permitted as Shareholders</i></li> </ul>	1361.03-00
200505002 200510020 200510020 200519044 200528005 200531005 200532013	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i></li> </ul>	1361.03-02
200505001 200505002 200510020 200510020 200538001 200540006 200540006 200540006 200515002 200528005 200531005 200532013 200538001 200540006	
<ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i></li> </ul>	1361.03-03
200522003 200522004 200522005 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200519044 200522003 200522004 200522005	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Subsidiary</i></li> </ul>	1361.05-00
200548011 200513021 200513021 200523018 200537003 200537003 200537003 200542008	
<b>Section 1362</b>	
<ul style="list-style-type: none"> <li>• <b>Election by Small Business Corporation</b></li> </ul>	<b>1362.00-00</b>
200504011 200506007 200517013 200517013 200519044 200523013 200526013 200528006 200533002 200535017 200542013	
<ul style="list-style-type: none"> <li>• <i>Eligible v. Ineligible</i></li> </ul>	1362.01-00
200513001 200513001 200528006	
<ul style="list-style-type: none"> <li>• <i>Shareholder Consent</i></li> </ul>	1362.01-01
200522011 200522011	
<ul style="list-style-type: none"> <li>• <i>Election After Termination</i></li> </ul>	1362.01-02
<b>200602021 200542016</b>	

• *Late Elections*

1362.01-03

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 200521019  
200521020 200521024 200522001 200522009 200527001 200530001 200538003  
200538007 200538008 200538009 200538010 200538011 200538013 200538019  
200540025 200540025 200540025 200546003 200546003 200546003 200546003  
200546009 200546009 200546009 200546009 200546018 200546018 200546018  
200546018 200546028 200546028 200546028 200546028 200546032 200546032  
200546032 200546032 200546035 200546035 200546035 200546035 200548006  
200548008 200548015 200551003 200551004 **200602001 200602010 200602012**  
**200602013 200602020 200602022 200513007 200513007 200514004 200514004**  
200516014 200517019 200517019 200517021 200517021 200517022 200517022  
200517026 200517026 200518003 200518006 200518018 200518021 200518032  
200518045 200518046 200518059 200518065 200518068 200518070 200519001  
200519039 200519040 200520015 200520020 200522001 200522009 200523004  
200523016 200523018 200524020 200524021 200524022 200525005 200525009  
200526003 200526007 200526009 200528012 200528014 200531011 200532010  
200532014 200532034 200532035 200532038 200532039 200533004 200533019  
200534001 200534016 200535021 200535024 200536001 200537003 200537003  
200537003 200537004 200537004 200537004 200537009 200537009 200537009  
200537013 200537013 200537013 200537018 200537018 200537018 200537028  
200537028 200537028 200537045 200537045 200537045 200538003 200538007  
200538008 200538009 200538010 200538011 200538013 200538019 200539002  
200539013 200539015 200539019 200541004 200541027 200541032 200541034  
200541035 200542003 200542004 200542008 200542010 200542020 200542021  
200543005 200543009 200543011 200543013 200543024 200543029 200543033  
200543034 200543035 200543036 200546003 200546009 200546018 200546028  
200546032 200546035 200547008 200547008 200549002 200550005 200550012  
200550013 200550018 200550019 200550020 200550022 200550024 200551003  
200551004 200601004 200601018

• Termination of Election

1362.02-00

200510023 200510023 200523001

• *Passive Investment Income*

1362.02-03

200503016 200507012 200508007 200527013 200538025 200546001 200546001  
200546001 200546001 200517011 200517011 200518038 200518041 200523001  
200536004 200537002 200537002 200537002 200538025 200539009 200542033  
200546001

• S Termination Year

1362.03-00

200505001

	• Inadvertent Terminations	1362.04-00
	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 200522007 200527002 200538001 200538006 200540006 200540006 200540006 200546024 200546024 200546024 200546024 200546025 200546025 200546025 200546025 200546027 200546027 200546027 200546027 200548012 200548014 <b>200602014 200602015 200602024 200515002 200517001 200517001 200518004</b> 200518013 200518020 200518052 200518058 200520017 200522007 200523001 200523006 200523010 200523011 200526005 200526006 200526014 200528005 200531005 200532013 200534007 200534008 200534009 200535002 200537001 200537001 200537001 200537007 200537007 200537007 200537012 200537012 200537012 200538001 200538006 200539005 200540006 200541001 200541020 200541023 200541028 200541035 200542007 200542013 200542031 200543025 200546024 200546025 200546027 200550016 200550031	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	200512001 200525010 200526012 200541003	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>
	• Patronage Dividends	1382.02-00
	200541003	
	• Deductions	1382.03-00
	200541003	
<b>Section 1388</b>	<b>Definitions; Special Rules</b>	<b>1388.00-00</b>
	200541003	
<b>Section 1402</b>	<b>Definitions</b>	<b>1402.00-00</b>
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	200546010 200546010 200546010 200546010 200546010	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	200552007	
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i>	1441.01-02
	200521031	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i>	1441.02-03
	200552007	
	• Exemptions from Withholding	1441.03-00
	200529004	
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b>	<b>1442.00-00</b>
	200529004	
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b>	<b>1445.00-00</b>
	200522020 <b>200602023 200522020</b>	
	• Duty to Withhold	1445.01-00
	200522020 200522020	
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates	1445.07-00
	• <i>Notice of Nonrecognition Transfer (See Also 1445.02-11).</i>	1445.07-02
	<b>200602023</b>	

<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	200518088	
	• Intercompany Transactions	1502.13-00
	200503012 200532011 200533022	
	• Excess Losses	1502.19-00
	200549007	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	200504010 200527015 200551010 200551011 200551012 200514019 200514019	
	200518048 200532002 200532006 200535004 200551010 200551011 200551012	
	200601017	
	• Basis of Property	1502.31-00
	• <i>Stock Basis After a Group Structure Change</i>	1502.31-01
	200547004 200547004	
	• Investment Adjustment	1502.32-00
	200546014 200546014 200546014 200546014 200546014	
	• Filing Requirements	1502.75-00
	200521018 200552004 200539004 200601001	
	• Taxable Year of Members of Group	1502.76-00
	200518088	
	• Applicability of Other Provisions of Law	1502.80-00
	200549007	
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	200523019 200523021 200549007	
	• Dual Consolidated Loss	1503.04-00
	200510007 200510007 200512036 200544001 200548007 200551007 200514008	
	200514008 200523019 200523020 200523021 200523022 200537021 200537021	
	200537021 200541021 200547009 200547009 200551007	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200501005 200501005 200502001 200502011 200502033 200502034 200506021	
	200508008 200546021 200546021 200546021 200546021 200546023 200546023	
	200546023 200546023 200546031 200546034 200546034 200546034 200546034	
	200546039 200546039 200546039 200546039 200548001 200548009 200551006	
	200552003 200513019 200513019 200515015 200519024 200519037 200519045	
	200519046 200520007 200523019 200523020 200523021 200523022 200526015	
	200529003 200532020 200535013 200535027 200537022 200537022 200537022	
	200539021 200541039 200542018 200543003 200543004 200546021 200546023	
	200546034 200546039 200550035 200550036 200551006	
	• <i>Recapture</i>	1503.04-07
	200523020 200523022	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200517023 200517023 200517024 200517024 200539007 200601015 200601016	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	200503013	
	• Options, Warrants, Convertible Obligations	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>
	200602007 200513014 200513014 200528019	



	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200523015	2032A.08-04
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 200551001 200551001	<b>2033.00-00</b>
	• Interest v. No Interest at Time of Death 200536007 200537020 200537020 200537020 200537044 200537044 200537044	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 200518005	<b>2035.00-00</b>
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 200527007 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 <b>200602031 200523003 200531004</b>	<b>2036.00-00</b>
	• Retention of Possession or Enjoyment of Right to Income From Property 200532049	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	• <i>Power in Decedent as Trustee</i> 200537020 200537020 200537020	2036.02-02
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 200527007	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200527007 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200523003 200531004	<b>2038.00-00</b>
	• Power to Revoke or Terminate	2038.02-00
	• <i>Grantor as Trustee</i> 200537020 200537020 200537020	2038.02-04
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200501006 200501006 200502017 200502018 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200523003 200531008 200531009 200532021 200535009 200539001 200539010 200539011 200539012	<b>2041.00-00</b>
	• Post-1942 Powers 200537044 200537044 200537044	2041.02-00
	• General Power v. Not a General Power 200532019 200532049 200533007 200533008 200533009 200533010 200534011 200534012 200539024	2041.03-00
	• Release of Powers 200530020	2041.07-00
	• 5 and 5 Power 200520009 200520010	2041.11-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	• Possession of Incidents of Ownership 200518005	2042.05-00

<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200530014	<b>2044.00-00</b>	
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life <b>200602031 200602033</b>	2044.01-00	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>	
	• Administration Expenses in General 200513028 200513028	2053.05-00	
	• Attorneys' Fees 200532049	2053.07-00	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200548019 <b>200602031 200519042 200535006 200541038</b>	<b>2055.00-00</b>	
	• Transfers Not Exclusively for Charitable Purposes 200505008	2055.07-00	
	• Death Taxes Payable Out of Charitable Transfers 200539022	2055.10-00	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00	
	• <i>Reformations of Nonqualifying Interests</i> 200535006	<i>2055.12-10</i>	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 200535026	<b>2056.00-00</b>	
	• Qualified Terminable Interest Property 200540003 200540003 200540003 200535008 200536015 200540003	2056.07-00	
	• <i>Effective Election</i> 200531007	<i>2056.07-01</i>	
	• <i>Qualifying Interest</i> 200505022	<i>2056.07-03</i>	
	• <i>Effect of Local Law</i> 200505022	<i>2056.07-05</i>	
	• Passed From Decedent v. Not Passed From Decedent 200505030	2056.13-00	
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b> 200504004 200548010	<b>2057.00-00</b>	<b>R</b>
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b> 200505016 200518011 200521001 200528019 200533020 200534004 200536016 200543016 <b>200602007</b>	<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> 200530014	<b>2207A.00-00</b>	
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 200527007 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200520003 200528016 200536018	<b>2501.00-00</b>	
	• Gift v. Not a Gift 200502014 200507002 200538035 200540008 200540008 200540008 200524002 200525003 200528009 200536007 200538035 200540008 200601012	2501.01-00	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b> 200533001	<b>2503.00-00</b>	

	• Exclusion for Certain Transfers for Educational Expenses or Medical Expenses <i>200602002</i>	2503.12-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200520003 200534014 200534015	<b>2511.00-00</b>
	• Gifts Indirectly Made 200551001 200551001	2511.04-00
	• Transfer of Less Than Entire Interest in Property	2511.05-00
	• <i>Retention of Power Where Consent of Others is Necessary</i> 200516004	<i>2511.05-01</i>
	• Gift of Remainder 200530002 200535012	2511.11-00
	• Contribution to Corporation 200533001	2511.12-00
	• Renunciation of Testate or Intestate Share 200530002 200530004	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	• Valuation of Life Estate 200551013 200551013	2512.15-00
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 200551009 200519006 200519043 200526017 200551009	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200501006 200501006 200502017 200502018 200530020 200531008 200531009 200532019 200532021 200533007 200533008 200533009 200533010 200534011 200534012	<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	<i>2514.04-01</i>
<b>Section 2518</b>	<b>Disclaimers</b> 200503024 200518012 200519042	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200505030 200521033 200522012 200522012	2518.01-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 200530014 <i>200602031 200602033</i>	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200524014 200525008	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200516005 200536013 200537020 200537020 200537020	<i>2522.02-04</i>

<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	200501006 200501006 200502017 200502018 200503002 200509002 200527007 200527008 200530012 200540004 200540004 200540004 200544004 200546052 200546052 200546052 200546052 200546055 200546055 200546055 200548018 200513003 200513003 200513004 200513004 200513005 200513005 200516001 200516002 200517002 200517002 200517003 200517003 200517006 200517006 200520003 200520021 200520022 200520023 200524002 200525003 200528009 200528016 200531008 200531009 200532021 200532027 200532028 200532042 200532043 200533006 200535009 200535022 200536007 200536011 200536012 200536018 200537025 200537025 200537025 200540004 200541031 200541035 200543015 200547010 200547010 200549005 200601010	
	• Effective Dates	2601.01-00
	200539001 200539010 200539011 200539012 200543047	
	• Exceptions	2601.03-00
	200511013	
	• Irrevocable Trusts	2601.03-01
	200507002 200507010 200530004 200544008 200544009 200544010 200544011 200546053 200546053 200546053 200546053 200546054 200546055 200548035 200551001 200551020 200517009 200517009 200520009 200520010 200532019 200532024 200533007 200533008 200533009 200533010 200534011 200534012 200543001 200551001 200551020	
	• Property Includible in Estate Under Section 2042	2601.03-03
	200544017 200543039 200543040 200543041 200543042 200543043 200543044 200543045 200543046	
	• Constructive Additions	2601.03-08
	200541035	
	• Transitional Rules	2601.04-00
	200502031 200502032	
	• Wills or Revocable Trusts Executed Before October 22, 1986	2601.04-01
	200530020 200538035 200538035 200539024 200601012	
	• Treatment of Certain Transfers to Grandchildren	2601.05-00
	200530012	
<b>Section 2603</b>	<b>Liability for Tax</b>	<b>2603.00-00</b>
	200543037	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	200508001 200511014 200512003 200512004 200522002 200538037 200551009 200519004 200522002 200535025 200538037 200550006 200551009	
	• Time and Manner of Allocation	2632.01-00
	200538021 200519008 200528007 200538021	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	200528015	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	200502036 200503025 200506003 200509011 200509012 200510018 200510018 200510026 200510026 200512006 200527008 200538023 200538024 200548003 200551005 200513006 200513006 200513008 200513008 200516010 200519006 200519032 200519043 200520008 200526017 200528010 200528020 200532016 200532023 200532031 200532037 200535003 200535005 200535018 200535019 200535023 200537027 200537027 200537027 200538023 200538024 200539025 200542030 200549001 200549003 200550027 200550028 200550029 200551005	
	• Inclusion Ratio Defined	2642.01-00
	200504024 200538017 200538018 200519008 200519009 200519012 200519013 200538017 200538018 200543048	

	• Special Rules for Certain Inter Vivos Transfers 200538036 <b>200602027 200538036</b>	2642.06-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined 200530002 200519004 200536007	2652.01-00
	• <i>Special Election for QTIP</i> 200508001 200522002 200540007 200540007 200540007 200548017 200519004 200519008 200520013 200522002 200528007 200531007 200535018 200540007	2652.01-02
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	200522002 200522002	
	• Separate Shares 200543037	2654.03-00
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	200502008 200502009 200502035 200503006 200503007 200503008 200503009 200503010 200530014	
	• Property Treated as Held in Trust 200530002	2702.04-00
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	• Wages 200524017	3121.01-00
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i> 200526008	3121.01-15
	• Employment 200521010	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 200507008	3121.02-05
	• <i>Services of Ministers or Members of an Order</i> 200546010 200546010 200546010 200546010 200546010	3121.02-08
	• 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	3231.01-00
	200509020 200509021 200512007 200512008 200512009 200512010 200512011 200512012 200512013 200512014 200512015 200521027 200527016 200530024 200530025 200546040 200546040 200546040 200546040 200546041 200546041 200546041 200546041 200546042 200546042 200546042 200546042 200546043 200546043 200546043 200546043 200551021 200551022 200513023 200513023 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 200528025 200537030 200537030 200537030 200537031 200537031 200537031 200537032 200537032 200537032 200537033 200537033 200537033 200543055 200543056 200543057 200546040 200546041 200546042 200546043 200551021 200551022 200601025 200601026 200601027 200601028	
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	• Employees	3306.05-00
	200504009 200505005	
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Renumeration Not Subject to Withholding	3401.02-00
	200526018	
	• <i>Exclusions From Wages</i>	3401.02-01
	200546010 200546010 200546010 200546010 200546010	
	• Employer-Employee Relationship	3401.04-00
	• <i>Employee v. Not an Employee</i>	3401.04-02
	200504009 200505005	
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	• Supplemental Payments	3402.06-00
	200505004	
<b>Section 3405</b>	<b>Special Rules for Pensions, Annuities, and Certain Other Deferred Income</b>	<b>3405.00-00</b>
	200521012	
<b>Section 4041</b>	<b>Special Fuels Tax (Taxable v. Not Taxable)</b>	<b>4041.00-00</b>
	200511012 200521017	
<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>
	200504034 200543052 200550037	
<b>Section 4081</b>	<b>Gasoline and Diesel Fuels</b>	<b>4081.00-00</b>
	200508014 200511012	
<b>Section 4221</b>	<b>Certain Tax-Free Sales</b>	<b>4221.00-00</b>
	200511012	
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b>	<b>4251.00-00</b>
	200511012 200532029	
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>	<b>4261.00-00</b>
	200530026	
<b>Section 4371</b>	<b>Foreign Insurers Policies Tax (Taxable v. Not Taxable)</b>	<b>4371.00-00</b>
	200520035	

	• 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>	<b>4940.00-00</b>
	200501018 200501018 200501019 200501019 200530007 200530008 200545048 200545048 200545049 200545049 200545050 200545050 200552017 200532053 200543060	
	• Computation of Net Investment Income 200524023 200524025 200524026 200524027 200524028	4940.02-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	200501018 200501018 200501019 200501019 200501021 200501021 200501022 200501022 200530007 200530008 200548023 200551025 200552015 <b>200602031</b> 200525014 200532054 200542037 200543061 200551025 200601003	
	• Definition of Self-Dealing 200501021 200501021 200501022 200501022 200545048 200545048 200545049 200545049 200545050 200545050 200548023 200548026 200551024 200551025 200552015 200552017 200517031 200517031 200519082 200524023 200524025 200524026 200524027 200524028 200525014 200532055 200536027 200542037 200543060 200551024 200551025	4941.04-00
	• Other Definitions 200536027	4941.05-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	200537035 200537035 200537035	
	• Definitions of Principal Terms 200537035 200537035 200537035	4942.03-00
	• <i>Minimum Investment Return</i> 200548026	4942.03-03
	• <i>Qualifying Distribution</i> 200512022 200545048 200545048 200524023 200524025 200524026 200524027 200524028 200532058 200543060	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 200525016	4942.03-06
	• <i>Set-Asides</i> 200512022 200512024 200522014 200522015 200513029 200513029 200513031 200513031 200522014 200522015 200525015 200525017 200534024 200537035 200537035 200537035 200542036	4942.03-07
	• Operating Foundations	4942.05-00
	• <i>Active Conduct of Exempt Purpose Activities</i> 200527020	4942.05-01
	• <i>Functionally Related Business</i> 200532058	4942.05-02
	• <i>Support Test</i> 200501018 200501018 200501019 200501019 200545049 200545049 200545050 200545050 200552017	4942.05-05
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	200524030 200526021	

	• Other Definitions and Rules 200552018	4943.04-00
	• <i>Business Enterprise</i> 200548026 200517031 200517031 200532058	4943.04-03
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 200501018 200501018 200501019 200501019 200545048 200545048 200545049 200545049 200545050 200545050 200552017 200543060	<b>4944.00-00</b>
	• Definitions 200548026 200524023 200524025 200524026 200524027 200524028	4944.05-00
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 200502045 200503030 200509024 200509025 200522016 200527017 200527018 200527020 200527022 200540017 200540017 200540017 200517033 200517033 200518080 200522016 200533024 200539028 200540017	<b>4945.00-00</b>
	• Definition of Taxable Expenditure 200536027	4945.04-00
	• <i>Grants to Individuals</i> 200532050	4945.04-04
	• <i>Grants to Organizations</i> 200536027	4945.04-05
	• <i>Expenditure Responsibility</i> 200501018 200501018 200501019 200501019 200545048 200545048 200545049 200545049 200545050 200545050 200551024 200552017 200517032 200517032 200543060 200551024	4945.04-06
<b>Section 4946</b>	<b>Definitions and Special Rules</b> 200542037	<b>4946.00-00</b>
	• Disqualified Person 200601003	4946.01-00
	• Government Official 200542037	4946.03-00
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	• Split-Interest Trusts 200543061	4947.02-00
<b>Section 4955</b>	<b>Taxes on Political Expenditures of Section 501(c)(3) Organizations</b>	<b>4955.00-00</b>
	• Political Expenditure <b>200602042</b>	4955.04-00
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b> 200547017 200547018	<b>4971.00-00</b>
	• Additional Tax 200511029 200512034 200544028 200548031 200548032 200551030 200535032 200549013 200549016 200551030	4971.02-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 200514026 200514026 200536028	<b>4975.00-00</b>
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200504040 200536031	4975.04-02
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 200548024 200519086	<b>4976.00-00</b>



	• Disqualified Benefits 200502043 200503027 <b>200602037 200602038</b>	4976.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 200521035 200551028 200551029 200551028 200551029	<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 200544016 200546030 200546030 200546030 200546030 200528001 200546030	<b>4982.00-00</b>
	• Definitions and Special Rules 200506014 200546030 200546030 200546030 200546030 200546030	4982.05-00
	• <i>Capital Gain Net Income</i> 200506014 200546030 200546030 200546030 200546030 200546030	4982.05-01
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b>	<b>6011.00-00</b>
	• Incomplete Returns 200547012 200547012	6011.02-00
<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>
	• Information Required to be Provided to Partners 200551017 200551017	6031.04-00
<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 200527019 200545047 200545047 200519083 200549009 200601036 200601037 200601038 200601039	6033.01-00
<b>Section 6041</b>	<b>Information at Source</b> 200502002 200521012 200522023 200519002 200532025	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 200506015 200518017	6041.03-00
	• Payments Specifically Included <b>200602016 200602017</b>	6041.05-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b> 200521012	<b>6041A.00-00</b>
<b>Section 6042</b>	<b>Returns Regarding Payments of Dividends and Corporate Earnings and Profits</b> 200528017	<b>6042.00-00</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> 200521012	<b>6047.00-00</b>
<b>Section 60501</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 200501016 200501016	<b>60501.00-00</b>
<b>Section 6050S</b>	<b>Returns Relating to Higher Education Tuition and Related Expenses</b> 200521011	<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> 200521014 200518011 200518047 200529006	<b>6166.00-00</b>
	• Election - Time and Manner 200518047	6166.01-00
	• Active Trade or Business 200521014 200518047	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200521014 200518047	6166.50-00
	• Business Enterprise 200521014	6166.51-00
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> 200504029 200521029	<b>6213.00-00</b>
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 200537029 200537029 200537029	6229.03-01
<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 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
	• Bulk Sales	6321.16-00
	• <i>Procedure to Assert U.S. Rights</i> 200543059	6321.16-03
<b>Section 6331</b>	<b>Levy and Distraint</b>	<b>6331.00-00</b>
	• Administrative Policy 200535001	6331.03-00
	• Levy Procedure 200522019 200522019 200535001	6331.18-00
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 200536019	<b>6401.00-00</b>

	• Assessment or Collection After Limitation Period 200536019	6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 200547011 200547011	<b>6402.00-00</b>
	• Who May File a Claim 200519081	6402.05-00
<b>Section 6404</b>	<b>Abatements</b>	<b>6404.00-00</b>
	• Interest Assessments	6404.04-00
	• <i>Erroneous Refund Check</i> 200532045	6404.04-02
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 200536006	<b>6427.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 200536019	<b>6501.00-00</b>
	• Time Return Deemed Filed	6501.03-00
	• <i>Computation</i> 200536019	6501.03-02
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200503031 200512018 200532046	6501.05-00
	• <i>Intent v. No Intent to Defraud</i> 200503031	6501.05-07
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200537029 200537029 200537029 200542035	6501.07-00
	• Waiver of Limitation (Waived v. Not Waived) 200504033 200518079	6501.08-00
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 200522021 200522021	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Sus- pended)</b> 200522021 200522021	<b>6503.00-00</b>
	• Assets of Taxpayer in Control or Custody of Court 200522021 200522021	6503.03-00
	• Effect of Bankruptcy Code Proceeding 200522021 200522021	6503.09-00
<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 6602</b>	<b>Interest on Erroneous Refund Recoverable by Suit (Interest v. No Interest Imposed)</b> 200532045	<b>6602.00-00</b>
<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
	• Six-Year Statute of Limitation 200532001	6611.10-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b>	<b>6621.00-00</b>
	• Overpayment and Underpayment Rates 200532001	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 200543053	6621.04-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 200543058	<b>6651.00-00</b>
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 200521026	<b>6662.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 200532046	<b>6672.00-00</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 6695</b>	<b>Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons</b>	<b>6695.00-00</b>
	• Failure to Furnish Copy to Taxpayer 200542034	6695.01-00
<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 200526001	<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 7520</b>	<b>Valuation Tables</b>	<b>7520.00-00</b>
	• Exceptions 200551013 200551013	7520.02-00
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 200543054	<b>7602.00-00</b>
	• Intervention by Taxpayer	7602.06-00
	• <i>Proprietary Interest</i> 200550002	7602.06-02
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 200550002	7602.07-02
	• Use of Summons	7602.08-00

	• <i>To Produce Books and Records, Corporate</i> 200550002	7602.08-03
<b>Section 7603</b>	<b>Service of Summons</b> 200543054	<b>7603.00-00</b>
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b> 200543054	<b>7609.00-00</b>
	• Suspension of Statute of Limitations 200550001	7609.04-00
<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>	<b>7701.00-00</b>
	200501001 200501001 200501008 200501008 200501012 200501012 200503019 200505018 200506002 200509009 200510013 200510013 200512020 200521008 200527011 200530019 200530021 200538015 200538016 200540010 200540010 200540010 200544018 200548006 <b>200602004 200513010 200513010 200513013</b> 200513013 200515003 200515005 200517015 200517015 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518039 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519029 200520006 200525006 200531011 200534019 200535014 200535016 200537015 200537015 200537015 200538015 200538016 200539017 200539020 200540010 200541005 200541006 200541007 200541008 200541009 200541010 200541011 200541012 200541013 200541014 200541015 200541016 200541017 200541018 200541019 200601002 200601008	
	• Associations v. Corporations 200537028 200537028 200537028	7701.01-00
	• Partnerships v. Associations 200516006	7701.02-00
	• Association v. Trust 200508004 200532041	7701.03-00
	• <i>Liquidating Trusts</i> 200509019 200517020 200517020 200518037	7701.03-06
	• <i>Fixed Investment Trusts</i> 200512020	7701.03-11
	• Income Tax Return Prepayer 200542034	7701.18-00
	• Foreign Estate or Trust 200506006	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
	• Cash Value Accumulation Test 200525007	7702.02-00
	• Correction of Errors 200503021 200521009 200519025 200528018	7702.20-00

<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	200507001 200544018	
	• Meaning of 200531012	7704.01-00
	• Qualifying Income 200551002 200551002	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 200545043 200545043 200545044 200545044	7805.04-01
<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 200521001 200521008 200521013 200521021 200522002 200527011 200530009 200530010 200530011 200538002 200538015 200538016 200538017 200538018 200538020 200538021 200538022 200538037 200538038 200540003 200540003 200540003 200540007 200540007 200540007 200544015 200544029 200546019 200546019 200546019 200546019 200548002 200548003 200548005 200548006 200548010 200548011 200548013 200548017 200548020 200548021 200551005 200551009 <b>200602004 200602007 200602011 200602023</b> <b>200602027 200513009 200513009 200513013 200513013 200513014 200513014</b> 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 200522002 200523015 200523018 200523019 200523020 200523021 200523022 200523028 200523029 200525019 200526017 200526024 200528002 200528007 200528010 200528015 200528020 200529010 200531006 200531007 200532007 200532016 200532017 200532023 200532026 200532027 200532028 200532031 200532037 200532061 200533018 200533020 200534003 200534004 200534010 200535005 200535008 200535019 200535023 200535025 200535031 200536005 200536016 200537015 200537015 200537015 200537017 200537017 200537017 200537028 200537028 200537028 200538002 200538015 200538016 200538017 200538018 200538020 200538021 200538022 200538037 200538038 200539017 200539018 200539020 200539023 200539025 200540003 200540007 200541002 200541030 200541035 200541041 200542030 200543014 200543017 200543038 200543048 200543062 200546019 200549001 200549003 200549018 200550014 200550027 200550028 200550029 200551005 200551009 200601002	
	• Section 42; Low-Income Housing Credit 200505017 200521022 200551014 200519031 200543010 200551014	9100.01-00

<ul style="list-style-type: none"> <li>• Section 168; MACRS 200510010 200510010 200532003 200532004 200532033 200550008</li> </ul>	9100.04-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200546020 200546020 200546020 200546020 200546020</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200503015 200504019 200515010</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 200502029 200521004 200527003 200538014 200544012 200544013 200545003 200545003 200545004 200545004 200545005 200545005 200545006 200545006 200545007 200545007 200545008 200545008 200545009 200545009 200545010 200545010 200545011 200545011 200545012 200545012 200545013 200545013 200545014 200545014 200545015 200545015 200545016 200545016 200545017 200545017 200545018 200545018 200545019 200545019 200545020 200545020 200545021 200545021 200545022 200545022 200545023 200545023 200545024 200545024 200545025 200545025 200545026 200545026 200545027 200545027 200545028 200545028 200545029 200545029 200545030 200545030 200545031 200545031 200545032 200545032 200545033 200545033 200545034 200545034 200545035 200545035 200545036 200545036 200545037 200545037 200545038 200545038 200545039 200545039 200545040 200545040 200545041 200545041 <b>200602008 200513015 200513015 200518035 200518042 200518057 200523008</b> 200523009 200536010 200538014 200542014 200543030 200543032 200601011</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 200529001 200529002 200541029</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 200505006 200521025 200522008 200522008 200550033 200550034</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017 200530015 200530018 200546002 200546002 200546002 200546002 200548002 <b>200602009 200518031 200523017 200524018 200531015 200531016</b> 200532018 200534020 200537008 200537008 200537008 200537016 200537016 200537016 200546002 200550003</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200520001</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200548016 200552004 200519041 200601001</li> </ul>	9100.20-00

• Other	9100.22-00	
200501005 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200506021 200508008 200509003 200510007 200510007 200512006 200527015 200538023 200538024 200540009 200540009 200540009 200544001 200544005 200546013 200546013 200546013 200546013 200546014 200546014 200546014 200546014 200546021 200546021 200546021 200546021 200546022 200546022 200546022 200546022 200546023 200546023 200546023 200546023 200546031 200546031 200546031 200546031 200546034 200546034 200546034 200546034 200546039 200546039 200546039 200546039 200548001 200548007 200548009 200551006 200551007 200551010 200551011 200551012 200552003 200552006 200513006 200513006 200513008 200513008 200513019 200513019 200515015 200518048 200518050 200519024 200519036 200519037 200519045 200519046 200520007 200523019 200523021 200526015 200528019 200529003 200531010 200532002 200532006 200532020 200534002 200535003 200535004 200535013 200535018 200535027 200537021 200537021 200537021 200537022 200537022 200537022 200537027 200537027 200537027 200538023 200538024 200539007 200539021 200539023 200540009 200541021 200541039 200542008 200542018 200542022 200542023 200542024 200542025 200542026 200542027 200542028 200542029 200543003 200543004 200543012 200543016 200543026 200546013 200546014 200546021 200546022 200546023 200546031 200546034 200546039 200547004 200547004 200547009 200547009 200550008 200550035 200550036 200551006 200551007 200551010 200551011 200551012 200601017		
• 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 200543027 200543028		
• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00	
200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 200521006 200527010 200530019 200530021 200530022 200552001 200517010 200517010 200517015 200517015 200518021 200518030 200518032 200518039 200518043 200518051 200518067 200519029 200520012 200520015 200523002 200523014 200525006 200531011 200532038 200533019 200534019 200535010 200535011 200535014 200535016 200537004 200537004 200537004 200539014 200539016 200541005 200541006 200541007 200541008 200541009 200541011 200541012 200541013 200541014 200541015 200541016 200541017 200541018 200541019 200542020 200549006 200550023 200550030 200601008		
<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>	9114.03-06	
200546031 200546031 200546031 200552006 200519036 200546031		
• <i>China</i>	9114.03-07	
200515018		
• <i>Netherlands</i>	9114.03-27	
200551016 200551016		
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
200503001		
• Not Able to Identify Under Present List	9999.98-00	
200504001 200521030 200530006 200530031 200518089 200536020		