

Publication 1078
Issue: 01/27/2006

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

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 200543002	1.11-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source	29.00-00
	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
Section 41	Credit for Increasing Research Activities	41.00-00
	200502028 200503022 200503023 200505015 200505020 200505021 200508011 200511009 200511010 200511011 200602019 200602025 200602026 200515014 200519003 200526004 200526016 200531014 200531017 200532012 200535020 200537011 200537011 200537011 200543031 200601013 200601014 200604022	
	• Alternative Incremental Credit 200523005	41.01-00
Section 42	Low-Income Housing Credit	42.00-00
	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> 200603007 200543010 200603007 200604011 200604012	42.10-05
Section 43	Enhanced Oil Recovery Credit	43.00-00
	• 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

Section 45	Electricity Produced from Certain Renewable Sources	45.00-00
	• In General 200518060	45.01-00
Section 47	Rehabilitation Credit	47.00-00
	200518016	
Section 61	Gross Income v. Not Gross Income	61.00-00
	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> 200602016 200602017	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
Section 62	Adjusted Gross Income Defined	62.00-00
	200550004	

Section 71	Alimony--Separate Maintenance Payments 200536014	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 200544023 200536029 200537043 200537043 200537043 200550039 200601045	72.00-00
	• 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
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included)	79.00-00
	• Inclusion in Employee Income 200502040	79.03-00
Section 83	Property Transferred in Connection With Performance of Services 200506011 200519011	83.00-00
	• 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
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income)	101.00-00
	• 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
Section 102	Gifts and Inheritances 200522023	102.00-00
	• Donative Intent of Donor - Detached Generosity 200529004	102.06-00

Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 200551034 200524015	103.00-00	
	• 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
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200551008 200551008	104.00-00	
	• 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	
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200521005 200520014 200535015	105.00-00	
	• Attributable to Employer Contributions 200549008	105.01-00	
	• Expended for Medical Care 200535015	105.02-00	
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200521005 200602006 200520014 200535015	106.00-00	
	• Contributions by Employees 200549008	106.01-00	
Section 108	Income From Discharge of Indebtedness	108.00-00	
	• 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	
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 200519002	111.00-00	
	• Tax Refunds 200504027 200522023 200519002	111.06-00	
Section 114	Sports Programs for American Red Cross (Excluded v. Not Excluded) (Repealed - 1990 Act) 200529007	114.00-00	R
Section 115	Income of States, Municipalities, etc. 200505013 200506004 200510016 200510016 200521005 200523012 200524015 200533003 200537006 200537006 200537006 200539006	115.00-00	

	• Essential Governmental Function 200504008 200538004 200538004	115.03-00
Section 118	Contributions to the Capital of a Corporation 200516011 200518015	118.00-00
	• 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
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200601009 200601022 200601023 200604013	121.00-00
	• General Requirements	121.01-00
	• <i>Use</i> 200504012	121.01-03
Section 141	Private Activity Bond; Qualified Bond 200501003 200501003 200501004 200501004 200524015	141.00-00
	• Private Business Tests 200542032	141.01-00
	• <i>Business Use Test</i> 200502012 200542032	141.01-01
Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200601021	142.04-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• 120 Percent Economic Life Limitation 200515006	147.02-00
Section 148	Arbitrage 200512019 200527014	148.00-00
	• Reasonably Required Reserve or Replacement Fund 200527009	148.06-00
Section 162	Trade or Business (Deductible v. Not Deductible) 200546029 200546029 200546029 200546029 200514020 200514020 200517030 200517030 200518014 200546029	162.00-00
	• 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
Section 163	Interest	163.00-00
	• 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
Section 164	Taxes	164.00-00
	• Real Property Taxes 200504027	164.01-00
Section 165	Deductions For Losses	165.00-00
	200503026 200601029	
	• Abandonment Losses 200502039	165.13-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	200502004	
	• 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
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	200510016 200510016 200530007 200530008 200530016 200551034 200552011 200524014 200525008	
	• 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
Section 173	Circulation Expenditures (Deductible v. Not Deductible) 200528003 200529005	173.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 200551018 200551018	197.00-00
Section 212	Expenses for Production of Income 200536018	212.00-00
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care 200603025 200603025	213.05-00
	• Special Education 200521003	213.05-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200602030 200513020 200513020 200515011 200533005	216.00-00
	• Status As Cooperative Housing Corporation	216.01-00
	• Gross Income Requirement 200502013	216.01-02
Section 219	Retirement Savings	219.00-00
	• Deduction Allowed 200507021	219.01-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 200512021 200521032 200514020 200514020 200517030 200517030	263.00-00
	• Stocks and Bonds 200525001	263.07-00
	• Interest and Carrying Costs - Straddles 200509022 200530027 200541040	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 200545043 200545043 200545044 200545044 200543051	263A.00-00
	• Capitalization of Costs	263A.03-00
	• Indirect Costs 200543050	263A.03-02
	• Allocation Methods	263A.04-00
	• Simplified Production Method 200544005	263A.04-05
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 200511015	264.00-00
Section 269	Acquisitions Made to Evade or Avoid Income Tax 200518088 200520035	269.00-00
Section 269B	Stapled Entities 200514018 200514018	269B.00-00

Section 277	Deduction Incurred by Certain Membership Organizations in Transactions With Members	277.00-00
	• Deductions Attributable to Members 200528008	277.03-00
Section 301	Distributions of Property	301.00-00
	200503012	
	• Dividend in Property 200530023	301.01-00
Section 302	Distributions in Redemption of Stock	302.00-00
	200550021	
	• Disproportionate Redemption of stock 200546008 200546008 200546008 200546008 200546008	302.02-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200550021	302.04-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	200533005	
	• Stock Dividends 200515004	305.01-00
	• Stripped Preferred Stock 200512020	305.10-00
	• Deemed Distributions 200521023 200532005	305.13-00
Section 311	Taxability of Corporation on Distribution	311.00-00
	200602005	
Section 332	Complete Liquidation of Subsidiaries	332.00-00
	200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011 200536008	
	• Within One Year 200603016 200603016	332.02-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	• Section 332 Liquidations 200602005	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
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	• 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
Section 351	Transfer to Corporation Controlled by Transferor 200544006 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011	351.00-00
	• Series of Transactions 200546004 200546004 200546004 200546004 200546005 200546005 200546005 200546005 200546006 200546006 200546006 200546006 200536008 200546004 200546005 200546006	351.02-00
	• Non-Qualified Preferred Stock 200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021	351.14-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200503017 200510017 200510017 200510022 200510022 200527004 200530003 200544014 200514005 200514005 200515008 200515009 200532036 200532040 200542009	355.00-00
	• Spin-Off 200501025 200502016 200505009 200506011 200522013 200530017 200540002 200540002 200540002 200545001 200545001 200552005 200603016 200515013 200522013 200532011 200532036 200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021 200534005 200534006 200536008 200540002 200542011 200603016 200604016	355.01-00
	• <i>Split-Off</i> 200502010 200503014 200518034 200519019 200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200536009 200543023	355.01-01
	• <i>Split-Up</i> 200533011 200533012 200533013 200533014 200533015 200533016 200533017 200533021	355.01-02
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 200532047	357.00-00
Section 362	Basis to Corporations 200532047	362.00-00
	• Capital Contributions by Nonshareholders 200518015	362.02-00
Section 367	Foreign Corporations 200514005 200514005 200536017	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 200520035	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200536017	367.03-00
	• <i>Transfer of Stock Subject to a Five-Year Gain Recognition Agreement</i> 200524019	367.03-06
	• <i>Requirements of Gain Recognition Agreement</i> 200507009	367.03-10
	• <i>Treatment of a Subsequent Nonrecognition Transfers</i> 200507009	367.03-11
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 200524019	367.03-13
	• 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)	367.30-00
	200509023	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012 200532011 200542012	
	• Stock for Stock (Type "B")	368.02-00
	200544006	
	• Stock for Property (Type "C")	368.03-00
	200515012	
	• Assets for Control of Transferee (Type "D")	368.04-00
	200501025 200502010 200502016 200503017 200507005 200507006 200510022 200510022 200522013 200527004 200540002 200540002 200540002 200544014 200545001 200545001 200552005 200603016 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 200603016	
	• Recapitalization (Type "E")	368.05-00
	200544006 200542012	
	• Change in Identity, etc. (Type "F")	368.06-00
	200505010 200507009 200510012 200510012 200530023 200544006 200546015 200546015 200546015 200546015 200514018 200514018 200528021 200542013 200546015	
	• Continuity of Interest Rule	368.08-00
	• <i>Business Enterprise Continuity</i>	368.08-06
	200540001 200540001 200540001 200546007 200546007 200546007 200546007 200515012 200540001 200542005 200542006 200546007	
	• Liquidation v. Reorganization	368.12-00
	200524003 200524004 200524005 200524006 200524007 200524008 200524009 200524010 200524011 200524012	
	• Transactions Involving Two or More Investment Companies	368.13-00
	200542012	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	200513016 200513016 200513017 200513027 200513027 200520011 200542022 200542023 200542024 200542025 200542026 200542027 200542028 200542029 200543026 200549007	
	• Value of Old Loss Corporation	382.05-00
	200513027 200513027	
	• Ownership Change	382.07-00
	200509001	
	• Definitions and Special Rules	382.11-00
	• <i>Treating Interests As Stock</i>	382.11-07
	200509001	
	• 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> 200603012 200603013 200603014 200603015 200518050 200603012 200603013 200603014 200603015 200604018	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Hybrid Instruments	385.04-00
	• <i>Other Instruments</i> 200512020	385.04-06
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200602045 200602046 200532062 200536028 200604036 200604039	401.00-00
	• 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
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200507023 200546045 200546045 200546045 200546045 200602047 200516019 200516020 200524033 200532062 200535030 200546045 200601046 200604039	402.00-00
	• 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 200602045	402.06-00
	• <i>Exception for Qualified Cash or Deferred Arrangements</i> 200602045	402.06-01

	• Unrealized Appreciation of Employer's Securities 200507016 200509032	402.07-00
	• Rollover Contributions 200502052 200503032 200503035 200507019 200512029 200602044 200602053 200516019 200516020 200541049 200549017 200549019 200549020 200549023 200550041	402.08-00
	• <i>Rollover Lump Sums</i> 200510035 200510035 200550039	402.08-01
	• <i>By a Surviving Spouse</i> 200508027 200510039 200510039	402.08-05
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 200552020 200602046 200539029 200539030 200541045 200541046 200541047	404.00-00
	• Foreign Situs Trust 200602046	404.03-00
	• Non-Exempt Funds or Plans 200519047	404.04-00
	• Year of Deduction 200508028 200526022 200604040	404.11-00
	• Amount of Deduction 200510042 200510042	404.15-00
	• Dividend Paid Deduction for ESOPs 200507016	404.16-00
Section 408	Individual Retirement Accounts 200502050 200506031 200509034 200510032 200510032 200510036 200510036 200510037 200510037 200521034 200527024 200527025 200527026 200538030 200538031 200538033 200538034 200544023 200544026 200544032 200603032 200526023 200529013 200534026 200538030 200538031 200538033 200538034 200543064 200549021 200603032	408.00-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 200537040 200537040 200537040	408.02-01

	• 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 200602049 200602050 200602051 200602052 200603032 200603033 200603034 200603035 200603037 200603038 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 200603032 200603033 200603034 200603035 200603037 200603038 200604038	
	• Distributions	408.06-00
	200532060	
	• Tax Treatment of Accounts and Annuities	408.08-00
	200510033 200510033	
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	• 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	
Section 412	Minimum Funding Standards	412.00-00
	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 200602048 200603039 200516018 200518086 200519090 200520040 200523034 200529009 200529012 200535032 200547016 200547017 200547019 200547020 200549011 200549012 200549014 200549015 200551031 200601040 200601043 200603039 200604037	
	• Time of Contributions	412.09-00
	200517034 200517034	

Section 414	Definitions and Special Rules	414.00-00
	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	
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	200550042 200601046	
	• Limitation for Defined Benefit Plans	415.01-00
	200526025	
Section 419	Treatment of Funded Welfare Benefit Plans	419.00-00
	• 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	
Section 421	Stock Options--General Rules	421.00-00
	200506011 200513012 200513012	
Section 422	Incentive Stock Options	422.00-00
	200551015 200519026 200551015	
Section 423	Employee Stock Purchase Plans	423.00-00
	200547007 200547007	
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	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	
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible)	446.00-00
	200510028 200510028 200545043 200545043 200545044 200545044 200552010 200525001	
	• Clearly v. Not Clearly Reflecting Income	446.01-00
	200512036 200603027 200550033 200550034 200603027	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	200506023	

	• <i>Required by Commissioner</i> 200512036	446.04-02
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200529001 200529002 200541029	446.14-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200519048 200523035 200601005	451.00-00
	• 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
Section 453	Installment Method (Available v. Not Available) 200521007	453.00-00
	• Revocation of Elections 200521007	453.08-00
	• Contingent Payment Sales	453.09-00
	• <i>Alternative Basis Recovery</i> 200546017 200546017 200546017 200546017 200603017 200546017 200547003 200547003 200603017	453.09-01
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200508005 200518007 200518008 200524016 200524017 200525012	457.00-00
	• 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>	457.12-01
	200519020 200519021 200519022 200520005	
	• <i>Custodial Accounts and Contracts</i>	457.12-02
	200520005	
Section 460	Special Rules for Long-Term Contracts	460.00-00
	• Exception for Certain Construction Contracts	460.04-00
	200552012	
	• Definition of Long-Term Contract (See Also 451)	460.05-00
	200507013	
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	• Accrual Method	461.01-00
	200514020 200514020 200528024	
	• <i>Taxpayer on Accrual Basis v. Not on Accrual Basis</i>	461.01-01
	200510008 200510008	
Section 465	Deductions Limited to Amount at Risk	465.00-00
	200532047	
	• Exclusions	465.04-00
	• <i>Qualified Corporations</i>	465.04-02
	200512036	
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General	468A.01-00
	200546036 200546036 200546036 200546036 200546037 200546037 200546037	
	200546037 200546038 200546038 200546038 200546038 200546036 200546037	
	200546038	
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	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	
	• <i>Qualifying Percent</i>	468A.04-06
	200503005	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	200602028 200602029	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	• In General	468B.01-00
	200546029 200546029 200546029 200546029 200533003 200546029	
	• Taxation of Designated Settlement Funds	468B.02-00
	200602016 200602017	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i>	469.03-03
	200548021 200534003 200550014	

Section 471	General Rule for Inventories	471.00-00
	200545043 200545043 200545044 200545044 200520025	
	• Inventories of Farmers (See Also 61)	471.06-00
	200520025	
	• <i>Farm-Price Method</i>	471.06-02
	200520025	
Section 472	Last-In, First-Out Inventories	472.00-00
	200522008 200522008	
	• Election	472.01-00
	200505006 200521025	
	• LIFO Conformity Requirement	472.05-00
	• <i>Applied on Controlled-Group Basis</i>	472.05-01
	200540005 200540005 200540005 200540005	
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i>	472.08-01
	200603027 200603027	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	200502046 200504031 200506038 200510031 200510031 200512026 200538026 200538040 200544019 200545046 200545046 200602036 200514021 200514021 200523024 200525020 200534022 200536021 200536022 200538026 200539027 200547013 200547013 200549010 200601034	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	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	
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i>	501.03-01
	200552013 200552016	
	• <i>Foundations</i>	501.03-02
	200545048 200545048 200545049 200545049 200545050 200545050 200552016 200552017 200528030 200531024 200534021 200543060	
	• <i>Trusts</i>	501.03-03
	200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	
	• <i>Corporations</i>	501.03-05
	200511016 200511021 200527021 200540014 200540014 200540014 200540015 200540015 200540015 200551023 200525020 200540014 200540015 200551023	
	• <i>Educational Organizations</i>	501.03-08
	200511020 200511025 200538026 200520030 200524029 200536027 200538026 200541042 200541043 200541044 200601030	
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
	200548025	
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
	200504031 200520032	
	• <i>Public Recreation Facilities and Athletic Organizations</i>	501.03-19
	200532058	

• <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 200602037 200602038 200537036 200537036 200537036 200549008	501.09-01
• <i>Inurement</i> 200502043 200503027 200602037 200602038	501.09-03

	• <i>Membership</i> 200537036 200537036 200537036	501.09-04
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• <i>Mutual or Cooperative Telephone Companies</i> 200601031	501.12-02
	• <i>Mutual or Cooperative Electric Companies</i> 200504035 200602035 200602043	501.12-03
	• Cemetery Companies 200518081	501.13-00
	• Credit Unions 200530030	501.14-00
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200603030 200520035 200528027 200529008 200531019 200531022 200531023 200531028 200603030	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
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 200602039 200602040 200602041	503.00-00
Section 507	Termination of Private Foundation Status 200545048 200545048 200545049 200545049 200545050 200545050 200551024 200552015 200552017 200513030 200513030 200524023 200524025 200524026 200524027 200524028 200525014 200543060 200543061 200551024	507.00-00
	• 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

Section 509	Private Foundation Defined 200552014 200602039 200602040 200602041	509.00-00
	• 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
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 200510029 200510029 200510030 200510030 200530007 200530029 200548025 200602039 200602040 200602041 200532057	511.00-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200501017 200501017 200510029 200510029 200530029 200548024 200548025 200532057	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 200502043 200602039 200602040 200602041	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
Section 513	Unrelated v. Not Unrelated Trade or Business 200510029 200510029 200510030 200510030 200512025 200530029 200548025 200528029 200528030 200532058 200536023 200536024 200541042 200541043 200541044	513.00-00
	• Sales and Service to Public 200532058	513.04-00
Section 514	Unrelated Debt-Financed Income 200538027 200548025 200538027 200541042 200541043 200541044	514.00-00
	• 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
Section 528	Certain Homeowners Associations 200511001	528.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction	562.00-00
	• General Rule 200604008	562.01-00
Section 565	Consent Dividends 200509003	565.00-00
	• General Rule 200509003	565.01-00
	• <i>Making and Filing Consents</i> 200509003	565.01-02
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Limitations on Subsection (c)	613A.04-00
	• <i>Refiners Excluded</i> 200503003	613A.04-03
Section 616	Development Expenditures 200545043 200545043 200545044 200545044	616.00-00
Section 642	Special Rules for Credits and Deductions	642.00-00
	• 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
Section 643	Definitions Applicable to Subparts A, B, C, and D 200516001 200525003 200528009	643.00-00
	• Multiple Trusts 200502031 200502032 200507002 200527007 200524002 200604015	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200527007 200516001	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 200527007	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 200602009	663.04-00
Section 664	Charitable Remainder Trusts 200502037 200524013 200539008 200543061	664.00-00
	• Definitions	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200524014 200525008 200532022 200535007 200539022 200601003 200601024	664.03-02

Section 665	Definitions Applicable to Subpart D 200539001 200539010 200539011 200539012	665.00-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200502014	671.00-00
	• Persons Treated as Grantors 200551001 200519047 200549021 200551001	671.02-00
	• Allocation of Income and Deductions 200516005 200536013	671.03-00
Section 672	Definitions and Rules 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035	672.00-00
	• Related or Subordinate Party 200523003	672.02-00
Section 674	Power to Control Beneficial Enjoyment 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200523003	674.00-00
Section 675	Administrative Powers 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035	675.00-00
Section 677	Income for Benefit of Grantor 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200603040 200519047	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200603040 200523003	678.00-00
	• Power to Vest Corpus or Income in Self 200549021	678.01-00
Section 691	Recipients of Income in Respect of Decedents 200520004 200526010	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 200537019 200537019 200537019	691.01-00
Section 701	Partners, Not Partnerships, Subject to Tax 200513022 200513022	701.00-00
Section 704	Partner's Distributive Share	704.00-00
	• 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
Section 707	Transactions Between Partner and Partnership 200513022 200513022	707.00-00
Section 708	Continuation of Partnership 200538005 200538005	708.00-00
Section 721	Nonrecognition of Gain or Loss on Contributions 200538005 200538005	721.00-00
Section 752	Treatment of Certain Liabilities 200538005 200513022 200513022 200538005	752.00-00
	• Increase in Partner's Liabilities 200512036	752.01-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017 200548002 200541030	754.00-00
	• Timeliness of Election 200504005 200507007 200530015 200518031 200523017 200524018 200531015 200531016 200532018 200534020 200537008 200537008 200537008 200537016 200537016 200537016	754.02-00
Section 761	Terms Defined	761.00-00
	• Partnership	761.01-00
	• <i>Organizations Not Treated as a Partnership</i> 200514011 200514011	761.01-02
Section 807	Rules for Certain Reserves 200504030	807.00-00
Section 816	Life Insurance Company Defined	816.00-00
	• Definition Life Insurance Company 200549007	816.01-00
Section 817	Treatment of Variable Contracts	817.00-00
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 200508002	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200538012 200518010 200538012	831.00-00
Section 832	Insurance Company Taxable Income 200509005 200517030 200517030 200525004	832.00-00
Section 833	Treatment of Blue Cross Blue Shield Organizations	833.00-00
	• 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 Organiza- tions</i> 200528026	833.03-03
Section 835	Election By Reciprocal 200531001	835.00-00
Section 847	Special Estimated Tax Payments 200512017	847.00-00

Section 851	Definition of Regulated Investment Company	851.00-00
	• Gross Income Requirement 200602032 200532032	851.02-00
	• Diversification Requirement 200526011	851.03-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders	852.00-00
	• Taxable Income of a Regulated Investment Company 200509013 200536002 200536003	852.10-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	855.00-00
	200511004 200516013 200518036	
Section 856	Definition of Real Estate Investment Trust	856.00-00
	200515007 200539018	
	• 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
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	200532007 200534013	
Section 860D	REMIC Defined	860D.00-00
	200533018	
Section 860G	Other Definitions and Special Rules	860G.00-00
	• Qualified Mortgages 200518033	860G.03-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• 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
Section 862	Income From Sources Without U.S.	862.00-00
	200539026	
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	200504029	
Section 876	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.)	876.00-00
	• Alien Residents of Guam, American, Samoa, or the Northern Mariana Islands 200514009 200514009	876.02-00

Section 877	Expatriation to Avoid Tax	877.00-00
	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	
	• Principal Purpose--the Avoidance of Tax	877.01-00
	200502006 200504002 200504003 200504022 200504023 200504025 200504026 200506001 200508006 200510003 200510003 200510004 200510004 200510005 200510005 200510006 200510006 200510019 200510019 200602003 200514007 200514007 200515017 200516007 200520016 200537023 200537023 200537023 200537024 200537024 200537024 200542017 200550009	
	• Ruling Submission by Expatriating Citizen	877.07-00
	200520024	
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	200504029	
	• Interest deductions	882.07-00
	200513018 200513018	
	• <i>Liability/Asset Ratio</i>	882.07-02
	200513018 200513018	
	• <i>Separate Currency Pool</i>	882.07-04
	200513018 200513018	
Section 884	Branch Tax	884.00-00
	• Branch Profits Tax	884.01-00
	200531010	
	• Qualified Resident	884.12-00
	• <i>Ruling That a Foreign Corporation is a Qualified Resident</i>	884.12-50
	200518044	
Section 894	Income Affected by Treaty	894.00-00
	200525002	
	• Dividends	894.02-00
	200522006 200522006	
Section 897	Disposition of Investment in United States Real Property	897.00-00
	200504029 200522020 200602011 200522020	
	• U.S. Real Property Interest	897.02-00
	200522020 200522020	
Section 901	Taxes of Foreign Countries and of Possessions of U.S.	901.00-00
	200546033 200546033 200546033 200546033 200546033 200549004 200550032	
	• Allowance of Credit	901.01-00
	200514010 200514010	
	• <i>Dual Capacity Taxpayers</i>	901.01-04
	200546033 200546033 200546033 200546033 200546033 200549004 200550032	
	• Amount Allowed	901.02-00
	200532044	
Section 904	Limitation on Credit	904.00-00
	• Separate Application of Section With Respect to Certain Categories - Income	904.03-00
	• <i>High Withholding Tax Interest</i>	904.03-07
	200514010 200514010	

Section 933	Income From Sources Within Puerto Rico 200521012	933.00-00
Section 953	Insurance Income • Election by Foreign Insurance Company to be Treated as Domestic Corporation 200540009 200540009 200540009 200520035 200540009	953.00-00 953.06-00
Section 954	Foreign Base Company Income 200502003	954.00-00
Section 956	Investment of Earnings in U.S. Property 200519005	956.00-00
Section 985	Functional Currency 200548004 200519007 200531013 200532015 200550010 200550017 200550025	985.00-00
Section 987	Branch Transactions 200512036 • Profit and Loss Calculation 200512036 • Application to Partnerships 200512036	987.00-00 987.02-00 987.06-00
Section 988	Treatment of Certain Foreign Currency Transactions 200532047 200542002	988.00-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 200502031 200502032 200504001 200507002 200527007 200538035 200540008 200540008 200540008 200544007 200544017 200548018 200552009 200602031 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 200604015 200604033 • Amount Realized • <i>Property Differing Materially</i> 200515019 200543047	1001.00-00 1001.02-00 1001.02-07
Section 1012	Basis of Property--Costs 200515019 • Liabilities Assumed as Purchase Price 200528024	1012.00-00 1012.06-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 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 200604015	1015.00-00
Section 1016	Adjustment v. No Adjustment to Basis • Residential Property 200513011 200513011	1016.00-00 1016.05-00
Section 1031	Exchange of Property Held for Productive Use or Investment 200541037 • Property Held For Productive Use or Investment 200521002 200532008	1031.00-00 1031.01-00

	• Like Kind Property 200602034	1031.02-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 200518049 200518062	1032.00-00
Section 1033	Involuntary Conversion 200518066	1033.00-00
	• General Rule 200528011	1033.01-00
	• Definition of Involuntary Conversion Events 200518066	1033.02-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
	• Nonrecognition of Gain 200519030	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 200521021 200604004	1045.00-00
Section 1058	Transfer of Securities Under Certain Agreements	1058.00-00
	• In General 200604033	1058.01-00
Section 1092	Straddles	1092.00-00
	• Straddle Defined 200509022 200530027 200541040	1092.06-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 200521021	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200510028 200510028	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 200518002	1222.00-00
Section 1223	Holding Period of Capital Assets 200502031 200502032 200527007 200544007 200552009 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200524002 200525003 200539001 200539010 200539011 200539012 200601012 200604015	1223.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 200506008 200506009	1235.00-00
Section 1236	Dealers in Securities (Capital Transaction v. Not a Capital Transaction) 200506019	1236.00-00
Section 1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers 200602018	1239.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount 200506023	1272.00-00
	• Constant Interest Rate (Economic Accrual)	1272.01-00

	• <i>Put/Call Options</i> 200525001	1272.01-04
Section 1273	Determination of Amount of Original Issue Discount	1273.00-00
	• Definition of Original Issue Discount 200533022 200533023	1273.01-00
Section 1286	Tax Treatment of Stripped Bonds 200512020	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200517027 200517027 200517028 200517028	1295.02-02
Section 1296	Passive Foreign Investment Company 200604007	1296.00-00
Section 1297	Special Rules 200604020	1297.00-00
Section 1361	Definitions 200513021 200513021 200519044	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200510011 200510011	1361.01-00
	• <i>More than One Class of Stock</i> 200510011 200510011 200537010 200537010 200537010	1361.01-04
	• Certain Trusts Permitted as Shareholders 200505002 200510020 200510020 200519044 200528005 200531005 200532013	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200505001 200505002 200510020 200510020 200538001 200540006 200540006 200540006 200515002 200528005 200531005 200532013 200538001 200540006	1361.03-02
	• <i>Electing Small Business Trusts</i> 200522003 200522004 200522005 200513003 200513003 200513004 200513004 200513005 200513005 200516002 200517006 200517006 200519044 200522003 200522004 200522005	1361.03-03
	• Qualified Subchapter S Subsidiary 200548011 200513021 200513021 200523018 200537003 200537003 200537003 200542008	1361.05-00
Section 1362	Election by Small Business Corporation 200504011 200506007 200517013 200517013 200519044 200523013 200526013 200528006 200533002 200535017 200542013	1362.00-00
	• Eligible v. Ineligible 200513001 200513001 200528006	1362.01-00
	• <i>Shareholder Consent</i> 200522011 200522011	1362.01-01
	• <i>Election After Termination</i> 200602021 200542016	1362.01-02

• *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 **200604021**

• 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 200602014 200602015 200602024 200603010 200515002 200517001 200517001 200518004 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 200603010	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200512001 200525010 200526012 200541003	
Section 1382	Taxable Income of Cooperatives	1382.00-00
	• Patronage Dividends	1382.02-00
	200541003	
	• Deductions	1382.03-00
	200541003	
Section 1388	Definitions; Special Rules	1388.00-00
	200541003	
Section 1402	Definitions	1402.00-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	200546010 200546010 200546010 200546010 200546010	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	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	
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required)	1442.00-00
	200529004	
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).	1445.00-00
	200522020 200602023 200522020	
	• 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
	200602023	

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200603009 200518088 200603009	
	• 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 200603009 200539004 200601001 200603009	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200603009 200603009	
	• Taxable Year of Members of Group	1502.76-00
	200518088	
	• Applicability of Other Provisions of Law	1502.80-00
	200549007	
Section 1503	Computation and Payment of Taxes	1503.00-00
	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 200603003 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 200603003	
	200604009 200604010	
	• <i>Recapture</i>	1503.04-07
	200523020 200523022	
Section 1504	Definitions	1504.00-00
	200517023 200517023 200517024 200517024 200539007 200601015 200601016	
	200604017	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	200503013	
	• Options, Warrants, Convertible Obligations	1504.03-00
	200506013	

Section 2032	Alternate Valuation 200518009	2032.00-00
Section 2032A	Valuation of Farm Real Property 200602007 200513014 200513014 200528019	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200523015	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest 200551001 200603040 200551001	2033.00-00
	• Interest v. No Interest at Time of Death 200536007 200537020 200537020 200537020 200537044 200537044 200537044	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 200603002 200518005 200603002	2035.00-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200527007 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200602031 200603040 200523003 200531004	2036.00-00
	• 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
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200527007	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200527007 200544004 200544008 200544009 200544010 200544011 200546052 200546052 200546052 200546052 200546053 200546053 200546053 200546053 200546054 200546054 200546054 200546054 200546055 200546055 200546055 200546055 200548035 200603040 200523003 200531004	2038.00-00
	• Power to Revoke or Terminate	2038.02-00
	• <i>Grantor as Trustee</i> 200537020 200537020 200537020	2038.02-04
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 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 200604028	2041.00-00
	• 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
	• Special Powers 200604025 200604026	2041.04-00

	• Release of Powers 200530020	2041.07-00	
	• 5 and 5 Power 200520009 200520010	2041.11-00	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00	
	• Possession of Incidents of Ownership 200518005	2042.05-00	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00	
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200602031 200602033	2044.01-00	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00	
	• Administration Expenses in General 200513028 200513028	2053.05-00	
	• Attorneys' Fees 200532049	2053.07-00	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00	
	200548019 200602031 200519042 200535006 200541038		
	• 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	2055.12-10	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00	
	200603004 200535026 200603004		
	• Qualified Terminable Interest Property 200540003 200540003 200540003 200535008 200536015 200540003	2056.07-00	
	• <i>Effective Election</i> 200531007	2056.07-01	
	• <i>Qualifying Interest</i> 200505022	2056.07-03	
	• <i>Effect of Local Law</i> 200505022	2056.07-05	
	• Passed From Decedent v. Not Passed From Decedent 200505030	2056.13-00	
Section 2057	Bequests, Etc. to Certain Minor Children (Repealed 1981)	2057.00-00	R
	200504004 200548010		
Section 2057	Sales of Certain Employer Securities (Repealed 1989)	2057.00-00	R
	200505016 200518011 200521001 200528019 200533020 200534004 200536016 200543016 200602007		
Section 2101	Tax Imposed v. Not Imposed on Estates on Nonresidents Not Citizens	2101.00-00	
	200603011 200603011		

Section 2519	Disposition of Certain Life Estates	2519.00-00
	200530014 200602031 200602033 200604006	
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	200524014 200525008	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Guaranteed Annuity and Unitrust Interests</i>	2522.02-04
	200516005 200536013 200537020 200537020 200537020	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	200604028	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	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	
	• <i>Irrevocable Trusts</i>	2601.03-01
	200507002 200507010 200530004 200544008 200544009 200544010 200544011	
	200546053 200546053 200546053 200546053 200546054 200546055 200548035	
	200551001 200551020 200603022 200517009 200517009 200520009 200520010	
	200532019 200532024 200533007 200533008 200533009 200533010 200534011	
	200534012 200543001 200551001 200551020 200603022 200604025 200604026	
	• <i>Property Includible in Estate Under Section 2042</i>	2601.03-03
	200544017 200543039 200543040 200543041 200543042 200543043 200543044	
	200543045 200543046	
	• <i>Constructive Additions</i>	2601.03-08
	200541035	
	• Transitional Rules	2601.04-00
	200502031 200502032 200604015	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	200530020 200538035 200538035 200539024 200601012	
	• Treatment of Certain Transfers to Grandchildren	2601.05-00
	200530012	
Section 2603	Liability for Tax	2603.00-00
	200543037	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	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 200604005	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	200528015	

Section 2642	Inclusion Ratio	2642.00-00
	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 200604002	
	• Inclusion Ratio Defined	2642.01-00
	200504024 200538017 200538018 200603023 200603024 200519008 200519009 200519012 200519013 200538017 200538018 200543048 200603023 200603024 200604024	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	200538036 200602027 200538036	
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	200530002 200519004 200536007	
	• <i>Special Election for QTIP</i>	2652.01-02
	200508001 200522002 200540007 200540007 200540007 200548017 200519004 200519008 200520013 200522002 200528007 200531007 200535018 200540007	
Section 2654	Special Rules	2654.00-00
	200522002 200522002	
	• Separate Shares	2654.03-00
	200543037	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	200502008 200502009 200502035 200503006 200503007 200503008 200503009 200503010 200530014	
	• Property Treated as Held in Trust	2702.04-00
	200530002	
Section 3121	Definitions	3121.00-00
	• Wages	3121.01-00
	200524017	
	• <i>Tax-Exempt Trusts and Certain Annuity Plans</i>	3121.01-15
	200526008	
	• Employment	3121.02-00
	200521010	
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	200507008	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	200546010 200546010 200546010 200546010 200546010	
	• Employees	3121.04-00
	• <i>Common Law Tests</i>	3121.04-01
	200504009 200505005	
Section 3231	Definitions	3231.00-00

	• 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 200604029 200604030	
	200604031 200604032	
Section 3306	Definitions	3306.00-00
	• Employees	3306.05-00
	200504009 200505005	
Section 3401	Definitions	3401.00-00
	• Remuneration 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	
Section 3402	Income Tax Collected at Source	3402.00-00
	• Supplemental Payments	3402.06-00
	200505004	
Section 3405	Special Rules for Pensions, Annuities, and Certain Other Deferred Income	3405.00-00
	200521012	
Section 4041	Special Fuels Tax (Taxable v. Not Taxable)	4041.00-00
	200511012 200521017	
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)	4051.00-00
	200504034 200543052 200550037	
Section 4081	Gasoline and Diesel Fuels	4081.00-00
	200508014 200511012	
Section 4221	Certain Tax-Free Sales	4221.00-00
	200511012	
Section 4251	Communications Tax (Taxable v. Not Taxable)	4251.00-00
	200511012 200532029	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	200530026	

Section 4371	Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200520035	4371.00-00
	• Casualty Insurance and Indemnity Bonds 200518010	4371.01-00
Section 4372	Definitions	4372.00-00
	• Policy of Casualty Insurance 200518010	4372.02-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200501018 200501018 200501019 200501019 200530007 200530008 200545048 200545048 200545049 200545049 200545050 200545050 200552017 200532053 200543060	4940.00-00
	• Computation of Net Investment Income 200524023 200524025 200524026 200524027 200524028	4940.02-00
Section 4941	Excise Taxes on Acts of Self-Dealing 200501018 200501018 200501019 200501019 200501021 200501021 200501022 200501022 200530007 200530008 200548023 200551025 200552015 200602031 200525014 200532054 200542037 200543061 200551025 200601003	4941.00-00
	• 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 200604034	4941.04-00
	• Other Definitions 200536027	4941.05-00
Section 4942	Taxes on Failure to Distribute Income 200537035 200537035 200537035	4942.00-00
	• 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 200603031 200524023 200524025 200524026 200524027 200524028 200532058 200543060 200603031	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 200604035	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

Section 4943	Excise Taxes on Excess Business Holdings 200524030 200526021	4943.00-00
	• Other Definitions and Rules 200552018	4943.04-00
	• <i>Business Enterprise</i> 200548026 200517031 200517031 200532058	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments 200501018 200501018 200501019 200501019 200545048 200545048 200545049 200545049 200545050 200545050 200552017 200543060	4944.00-00
	• Definitions 200548026 200524023 200524025 200524026 200524027 200524028	4944.05-00
Section 4945	Excise Taxes on Taxable Expenditures 200502045 200503030 200509024 200509025 200522016 200527017 200527018 200527020 200527022 200540017 200540017 200540017 200603029 200517033 200517033 200518080 200522016 200533024 200539028 200540017 200603029	4945.00-00
	• Definition of Taxable Expenditure 200603031 200536027 200603031	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
Section 4946	Definitions and Special Rules 200542037	4946.00-00
	• Disqualified Person 200601003	4946.01-00
	• Government Official 200542037 200604034	4946.03-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	• Split-Interest Trusts 200543061	4947.02-00
Section 4955	Taxes on Political Expenditures of Section 501(c)(3) Organizations	4955.00-00
	• Political Expenditure 200602042	4955.04-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards 200547017 200547018	4971.00-00
	• Additional Tax 200511029 200512034 200544028 200548031 200548032 200551030 200535032 200549013 200549016 200551030	4971.02-00
Section 4975	Tax on Prohibited Transactions 200603036 200514026 200514026 200536028 200603036	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 200504040 200536031	4975.04-02

Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 200548024 200519086	4976.00-00
	• Disqualified Benefits 200502043 200503027 200602037 200602038	4976.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 200521035 200551028 200551029 200551028 200551029	4980.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 200518082	4980B.00-00
	• Tax on Failure to Satisfy Requirements 200514025 200514025	4980B.01-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 200504007 200506014 200509014 200544016 200546030 200546030 200546030 200546030 200528001 200546030	4982.00-00
	• 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
Section 6011	General Requirement of Return, Statement, or List	6011.00-00
	• Incomplete Returns 200547012 200547012	6011.02-00
Section 6020	Returns Prepared for or Executed by Secretary 200518001	6020.00-00
	• Failure to File Return 200518001	6020.01-00
	• Return Prepared by IRS Personnel 200518001	6020.02-00
Section 6031	Return of Partnership Income 200514011 200514011	6031.00-00
	• Information Required to be Provided to Partners 200551017 200551017	6031.04-00
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 200514011 200514011	6033.00-00
	• Exempt v. Non Exempt From Filing 200527019 200545047 200545047 200519083 200549009 200601036 200601037 200601038 200601039	6033.01-00
Section 6041	Information at Source 200502002 200521012 200522023 200519002 200532025	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 200506015 200518017	6041.03-00
	• Payments Specifically Included 200602016 200602017	6041.05-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales 200521012	6041A.00-00
Section 6042	Returns Regarding Payments of Dividends and Corporate Earnings and Profits 200528017	6042.00-00

Section 6047	Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000) 200521012	6047.00-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 200501016 200501016	6050I.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 200603019 200603019	6050P.00-00
	• Applicable Financial Entity 200603018 200603018	6050P.01-00
Section 6050S	Returns Relating to Higher Education Tuition and Related Expenses 200521011	6050S.00-00
Section 6051	Receipts for Employees 200518040	6051.00-00
Section 6061	Signing of Returns and Other Documents	6061.00-00
	• Facsimile Signatures 200504033 200518079	6061.02-00
Section 6166	Extension of Time to Pay Estate Tax 200521014 200518011 200518047 200529006	6166.00-00
	• 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
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 200504029 200521029	6213.00-00
Section 6229	Period of Limitations for Making Assessments	6229.00-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>6 Years for 3 Years</i> 200537029 200537029 200537029	6229.03-01
Section 6231	Definitions and Special Rules	6231.00-00
	• Partnerships 200514011 200514011	6231.01-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc.	6233.00-00
	• General Rule 200514011 200514011	6233.01-00
Section 6302	Mode or Time of Collection 200604001	6302.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right)	6321.00-00
	• Bulk Sales	6321.16-00
	• <i>Procedure to Assert U.S. Rights</i> 200543059	6321.16-03

Section 6331	Levy and Distraint	6331.00-00
	• Administrative Policy 200535001	6331.03-00
	• Levy Procedure 200522019 200522019 200535001	6331.18-00
Section 6401	Amounts Treated as Overpayments	6401.00-00
	200536019	
	• Assessment or Collection After Limitation Period 200536019	6401.01-00
Section 6402	Authority to Make Credits or Refunds	6402.00-00
	200547011 200547011	
	• Who May File a Claim 200519081	6402.05-00
Section 6404	Abatements	6404.00-00
	• Interest Assessments	6404.04-00
	• <i>Erroneous Refund Check</i> 200532045	6404.04-02
Section 6427	Fuels Not Used for Taxable Purposes	6427.00-00
	200536006	
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred)	6501.00-00
	200536019	
	• 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
Section 6502	Collection After Assessment (Timely v. Not Timely)	6502.00-00
	200522021 200522021	
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended)	6503.00-00
	200522021 200522021	
	• Assets of Taxpayer in Control or Custody of Court 200522021 200522021	6503.03-00
	• Effect of Bankruptcy Code Proceeding 200522021 200522021	6503.09-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred)	6511.00-00
	200519080	
	• No Return Filed 200519081	6511.11-00

Section 6513	Time Return Deemed Filed and Tax Considered Paid 200519080	6513.00-00
	• Payment vs. Deposit 200519081	6513.03-00
Section 6602	Interest on Erroneous Refund Recoverable by Suit (Interest v. No Interest Imposed) 200532045	6602.00-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 200512019 200519080	6611.00-00
	• No Interest Until Return in Processible Form 200503031 200504028 200512018	6611.09-00
	• Six-Year Statute of Limitation 200532001	6611.10-00
Section 6621	Determination of Rate of Interest; Compounding of Interest	6621.00-00
	• Overpayment and Underpayment Rates 200532001	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 200543053	6621.04-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 200543058	6651.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) <i>200604001</i>	6656.00-00
Section 6662	Accuracy-related penalty 200521026	6662.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 200532046	6672.00-00
	• Party Liable <i>200604001</i>	6672.03-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 200503031	6694.00-00
Section 6695	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons	6695.00-00
	• Failure to Furnish Copy to Taxpayer 200542034	6695.01-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 200512016	6701.00-00
Section 6702	Frivolous Income Tax Return 200502042 200503031 200504028 200504032 200512018 200526001	6702.00-00
	• What Constitutes 200502042 200503031 200504028 200512018	6702.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 200501016 200501016	6721.00-00
Section 7405	Action for Recovery of Erroneous Refunds 200503031 200504028	7405.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 200510027 200510027	7453.00-00

Section 7520	Valuation Tables	7520.00-00
	• Exceptions 200551013 200551013	7520.02-00
Section 7602	Examination of Books and Witnesses 200543054	7602.00-00
	• 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
Section 7603	Service of Summons 200543054	7603.00-00
Section 7609	Special Procedures for Third-Party Summonses 200543054	7609.00-00
	• Suspension of Statute of Limitations 200550001	7609.04-00
Section 7654	Coordination of United States and Certain Possession Individual Income Taxes	7654.00-00
	• 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
Section 7701	Definitions	7701.00-00
	200501001 200501001 200501008 200501008 200501012 200501012 200503019 200505018 200506002 200509009 200510013 200510013 200512020 200521008 200527011 200530019 200530021 200538015 200538016 200540010 200540010 200540010 200544018 200548006 200602004 200513010 200513010 200513013 200513013 200515003 200515005 200517015 200517015 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518039 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519029 200520006 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 200603021 200516006 200603021	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
Section 7702	Life Insurance Contract Defined	7702.00-00
	• Cash Value Accumulation Test 200525007	7702.02-00
	• Correction of Errors 200503021 200521009 200519025 200528018	7702.20-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 200507001 200544018	7704.00-00
	• Meaning of 200531012	7704.01-00
	• Qualifying Income 200551002 200551002	7704.03-00
Section 7805	Rules and Regulations	7805.00-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 200545043 200545043 200545044 200545044	7805.04-01
	• Effect of Private Rulings 200603027 200603027	7805.05-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	• Tax Exempt Bonds 200603028 200603028	7871.03-00
Section 7872	Treatment of Loans with Below Market Interest Rates	7872.00-00
	• Below Market Loans Defined 200503004	7872.02-00
Section 7873	Federal Tax Treatment of Income Derived By Indians >From Exercise of Fishing Rights Secured by Treaty, Etc. 200511006	7873.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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 200602004 200602007 200602011 200602023
200602027 200603023 200603024 200513009 200513009 200513013 200513013
200513014 200513014 200513016 200513016 200513017 200513017 200513021
200513021 200513033 200513033 200515003 200515005 200515007 200516003
200516006 200516008 200516009 200516010 200516013 200516022 200517025
200517025 200518009 200518018 200518022 200518023 200518024 200518025
200518026 200518027 200518028 200518029 200518036 200518063 200518064
200519004 200519006 200519008 200519009 200519012 200519013 200519014
200519015 200519016 200519017 200519018 200519023 200519027 200519032
200519043 200520002 200520006 200520008 200520013 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 200603023 200603024 **200604002**
200604005 200604024

- Section 42; Low-Income Housing Credit 9100.01-00
200505017 200521022 200551014 200603007 200603008 200519031 200543010
200551014 200603007 200603008 **200604011 200604012**
- Section 168; MACRS 9100.04-00
200510010 200510010 200532003 200532004 200532033 200550008
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200546020 200546020 200546020 200546020 200546020
- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200503015 200504019 200515010

<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
<ul style="list-style-type: none"> 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 200602008 200603006 200603020 200513015 200513015 200518035 200518042 200518057 200523008 200523009 200536010 200538014 200542014 200543030 200543032 200601011 200603006 200603020 200604014 	
<ul style="list-style-type: none"> • Section 446 	9100.10-00
<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
<ul style="list-style-type: none"> 200529001 200529002 200541029 	
<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
<ul style="list-style-type: none"> 200505006 200521025 200522008 200522008 200550033 200550034 	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
<ul style="list-style-type: none"> 200509017 200530015 200530018 200546002 200546002 200546002 200546002 200548002 200602009 200518031 200523017 200524018 200531015 200531016 200532018 200534020 200537008 200537008 200537008 200537016 200537016 200537016 200546002 200550003 	
<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
<ul style="list-style-type: none"> 200520001 	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
<ul style="list-style-type: none"> 200548016 200552004 200519041 200601001 	
<ul style="list-style-type: none"> • Other 	9100.22-00
<ul style="list-style-type: none"> 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 200603003 200603012 200603013 200603014 200603015 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 200603003 200603012 200603013 200603014 200603015 200604004 200604007 200604009 200604010 200604018 200604019 200604027 	

	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200517012 200517012 200517014 200517014	9100.26-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200516012 200519038 200543027 200543028	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 200521006 200527010 200530019 200530021 200530022 200552001 200603005 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 200603005	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i> 200604023	9114.03-02
	• <i>Canada</i> 200546031 200546031 200546031 200552006 200519036 200546031 200604027	9114.03-06
	• <i>China</i> 200515018	9114.03-07
	• <i>Netherlands</i> 200551016 200551016	9114.03-27
Section 9999	Miscellaneous Issues 200503001	9999.00-00
	• Not Able to Identify Under Present List 200504001 200521030 200530006 200530031 200603001 200518089 200536020 200603001	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00