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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 Cousel advice.

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

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

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Department of the Treasury
Internal Revenue Service

Section 24	**Child Tax Credit**	**24.00-00**
	• Amount of Credit - In General	24.03-00
	• Amount of Credit for Taxpayers with Three or More Children 200235031 200235031	*24.03-02*
Section 25A	**Hope and Lifetime Learning Credits** 200236001 200236001	**25A.00-00**
Section 29	**(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source** 200201015 200201015 200203032 200204030 200207009 200209014 200209044 200210013 200210017 200215005 200215007 200215008 200215009 200215017 200216002 200216003 200216004 200216011 200216015 200218027 200221041 200222017 200222018 200230009 200230009 200236032 200236032 200238016 200238016 200238016 200239019 200239019 200239019 200241008 200241008 200241008 200241009 200241009 200241009 200241018 200241018 200241018 200241019 200241019 200241019 200241027 200241027 200241027 200241031 200241031 200241031 200242007 200252029 200252029 200252074 200252074 200301023 200301024 200307076 200307076 200309024	**29.00-00**
Section 32	**(Former Section 43 Redesignated Section 32) Earned Income Credit** 200245051	**32.00-00**
Section 34	**Certain Users of Gasoline and Special Fuels** 200224020	**34.00-00**
Section 38	**General Business Credit** 200214016	**38.00-00**
Section 41	**Credit for Increasing Research Activities** 200227013 200246023 200246023 200246023 200248005 200250026 200313005	**41.00-00**
	• Alternative Incremental Credit 200204026 200207004 200210008 200210021 200210023 200217054 200223048 200223049 200241042 200241042 200241042 200313014 200313015 200314017	41.01-00
	• Qualified Research Expenses	41.51-00
	• In-house Research Expenses 200204008 200219001	*41.51-01*
	• Base Amount 200233011	41.52-00
	• Fixed-Base Percentage 200233011	*41.52-01*
	• Special Rules	41.55-00
	• Controlled Groups of Corporations 200234063 200234063 200234063 200234063	*41.55-05*
	• Certain Acquisitions and Dispositions 200234063 200234063 200234063 200234063	*41.55-09*
Section 42	**Low-Income Housing Credit** 200226033 200226035	**42.00-00**
	• In General 200204006	42.01-00
	• Eligible Basis 200203011 200203012 200203013 200203014 200216027 200227009 200305015	42.04-00
	• Restrictions on Existing Buildings 200309009	*42.04-03*

	• *Waiver for Certain Federally-Assisted Existing Buildings* 200219009 200219010 200224029 200235018 200235018	*42.04-07*	
	• Qualified Low-Income Housing Project	42.07-00	
	• *Date for Meeting Requirements* 200217013	*42.07-03*	
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00	
	• *Buildings Financed with Tax-Exempt Bonds* 200219030 200220011 200220020 200234005 200234005 200234005 200234005	*42.08-04*	
	• Recapture of Credit 200206037 200209011 200232018 200232019 200232020 200233013 200233014 200233015 200234010 200234010 200234010 200234010 200234011 200234011 200234011 200234011	42.10-00	
	• Responsibilities of Housing Credit Agencies	42.13-00	
	• *Credit Allocated Not to Exceed Amount Necessary to Assure Project Feasibility* 200226033 200226035	*42.13-02*	
	• Secretary's Authority to Provide Regulations	42.14-00	
	• *Correction of Administrative Errors and Omissions* 200226033 200226035	*42.14-01*	
Section 43	**Enhanced Oil Recovery Credit**	**43.00-00**	
	• Qualified Enhanced Oil Recovery Project 200227002	43.02-00	
	• Qualified Enhanced Oil Recovery Costs	43.04-00	
	• *Tertiary Injectant Expenses* 200246001 200246001 200246001	*43.04-03*	
Section 45	**Electricity Produced from Certain Renewable Sources**	**45.00-00**	
	• In General 200202048 200206034	45.01-00	
	• Limitations and Adjustments 200311021	45.02-00	
Section 49	**At-Risk Rules** 200213008 200225007	**49.00-00**	
Section 49	**Termination of Regular Percentage**	**49.00-00**	**R**
	• Transition Property	49.05-00	R
	• *Self-Constructed Property Rule* 200225008 200239002 200239002 200239002	*49.05-06*	*R*
Section 51	**(Was Formerly Section 44B) Targeted Jobs Credit** 200222002	**51.00-00**	
Section 59	**Other Definitions and Special Rules**	**59.00-00**	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• *Elections* 200210055	*59.05-04*	

Section 61 **Gross Income v. Not Gross Income** **61.00-00**
200202033 200203010 200207018 200209007 200209008 200210018 200210019
200211042 200213011 200213014 200217052 200221032 200222001 200222003
200227003 200229018 200229018 200229018 200229018 200229018 200230029
200230029 200234056 200234056 200234056 200234056 200244001 200245010
200301020 200306010 200306010 200310007 200310007 200310007 200313002

• Loan or Mortgage v. Sale 61.03-00
200210019 200217052 200234056 200234056 200234056 200234056

• Taxes Paid by Another 61.04-00
200302045 200302045

• Bargain Purchase 61.05-00

• Compensation *61.05-03*
200307084 200307084

• Gift *61.05-05*
200307084 200307084

• Compensation for Services 61.09-00

• Discharge of Indebtedness *61.09-18*
200235030 200235030

• Interest 61.15-00
200203061

• Constructive Receipt *61.15-06*
200312016 200312016 200312016 200312016 200312016 200312016

• Rents and Royalties 61.16-00
200237020

• Lease v. Sale *61.16-03*
200232003 200234039 200234039 200234039 200234039

• Dividends 61.17-00

• Discharge of Stockholder's Indebtedness *61.17-04*
200203061

• Discharge of Indebtedness 61.22-00
200222026

• Damages, Court Awards, Settlements 61.28-00

• Compensatory, Punitive, etc., Damages *61.28-02*
200243021 200246003 200246003 200246003

• Agents--Conduits 61.29-00
200247035

• Indians 61.32-00
200238047 200238047 200238047

• Who is the Taxpayer 61.39-00
200245050 200246003 200246003 200246003

• Form v. Substance 61.43-00
200210019 200217052 200234056 200234056 200234056 200234056

• Lease of Property *61.43-01*
200201022 200201022 200203053 200205023 200217024 200227018

• Character of Income 61.49-00

• Capital Gain v. Ordinary Income *61.49-01*
200211042

Section 62	**Adjusted Gross Income Defined**	**62.00-00**
	• Trade and Business Deductions of Employees	62.02-00
	• Reimbursements 200235006 200235006 200304002	*62.02-02*
Section 71	**Alimony--Separate Maintenance Payments** 200233022 200246029 200246029 200246029	**71.00-00**
Section 72	**Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)** 200208017 200222032 200225038 200225039 200230037 200230037 200235043 200235043 200240051 200240051 200240051 200240051 200243047 200249013 200305018	**72.00-00**
	• Exclusion Ratio 200313016	72.01-00
	• Employee Contributions	72.05-00
	• Treatment of Employee Contributions Under Defined Contribution Plans as Separate Contracts 200243054	*72.05-01*
	• Amounts Not Receivable as Annuities 200313016	72.07-00
	• Distribution Of Deductible Employee Contributions 200215032	72.15-00
	• Required Distributions Where Holder Dies 200311030	72.19-00
	• Exceptions 200313016	*72.19-01*
	• Tax on Early Distributions from Qualified Retirement Plans 200250019	72.20-00
	• Substantially Equal Payments 200202074 200202075 200202076 200203072 200214029 200222036 200309028	*72.20-04*
	• Annuity Contracts Not Held By Natural Persons 200206047 200248021	72.21-00
	• Treatment of Modified Endowment Contracts	72.22-00
	• 10 Percent Additional Tax for Taxable Distributions from Modified Endowment Contracts 200214034 200225040	*72.22-01*
	• Certain Distributions Not Subject to 10 Percent Additional Tax 200214034 200225040	*72.22-02*
Section 79	**Group-Term Life Insurance--Employees (Payments Included v. Not Included)** 200210025	**79.00-00**
Section 83	**Property Transferred in Connection With Performance of Services** 200203018 200204005	**83.00-00**
	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• Revocability of Election 200212021 200229004 200229004 200229004 200229004 200229004 200247032	*83.02-04*
	• Applicability of Section 200212005 200212007 200212008	83.05-00

	• Deduction by Employer 200206003	83.08-00
	• Nonqualified Stock Options 200219016	83.11-00
Section 86	**Social Security and Tier 1 Railroad Retirement Benefits** 200235026 200235026	**86.00-00**
Section 87	**Alcohol Fuel Credit** 200303037 200303037	**87.00-00**
Section 101	**Certain Death Benefits (Excluded v. Not Excluded From Gross Income)** 200227036 200249013	**101.00-00**
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• Transfer for Consideration 200247006	*101.01-02*
Section 102	**Gifts and Inheritances** 200307084 200307084	**102.00-00**
Section 103	**Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)** 200307004 200307004	**103.00-00**
	• State and Local	103.02-00
	• Political Subdivisions 200204032 200227023 200305005 200306001 200306001 200314024	*103.02-01*
	• On Behalf Of 200238001 200238001 200238001	*103.02-02*
	• Transitional Rules	103.12-00
	• Established State Programs 200209005	*103.12-04*
Section 104	**Compensation for Injuries and Sickness (Excluded v. Not Excluded)** 200222001 200238019 200238019 200238019 200242008 200305013	**104.00-00**
	• Health and Accident Insurance 200204021 200312001 200312001 200312001 200312001 200312001 200312001	104.01-00
	• Workmen's Compensation 200204007 200212009 200222004 200226018 200234024 200234024 200234024 200234024 200236014 200236014 200252087 200252087 ***200315026***	104.02-00
	• Damages 200243021	104.03-00
Section 105	**Accident and Health Plans (Excluded v. Not Excluded)** 200235043 200235043 200305013	**105.00-00**
	• Attributable to Employer Contributions 200226003	105.01-00
Section 106	**Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)** 200210024 200222019 200235043 200235043 200302032 200301032 200302032	**106.00-00**
Section 108	**Income From Discharge of Indebtedness**	**108.00-00**
	• Exclusion From Gross Income 200242035	108.01-00
	• Reduction of Tax Attributes	108.02-00

	• Election to Reduce Basis of Depreciable Property First 200234023 200234023 200234023 200234023	*108.02-01*
	• Meaning of Terms and Special Rules	108.03-00
	• S Corporations 200208016 200210044	*108.03-02*
	• General Rules for Discharges of Indebtedness 200243034	108.04-00
Section 111	**Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)** 200208003	**111.00-00**
Section 115	**Income of States, Municipalities, etc.** 200201001 200201001 200214026 200243023 200243040 200301025	**115.00-00**
	• Separate Entity v. Integral Part 200303025 200303025	115.02-00
	• Political Subdivision 200210024	*115.02-02*
	• Income Accruing to the State 200210025	115.06-00
Section 117	**Qualified Scholarships** 200310007 200310007 200310007	**117.00-00**
	• Limitation	117.05-00
	• Determination of Amount Representing Payment For Service 200226005	*117.05-05*
	• Reporting and Withholding Requirements 200226005	*117.05-06*
Section 118	**Contributions to the Capital of a Corporation**	**118.00-00**
	• Contributions by Shareholders	118.01-00
	• Shareholder Contributions 200227007	*118.01-01*
	• Nonshareholder Contributions 200224023 200227007 200231015 200231015 200236024 200236024 200248014 200301010 200307081 200307081 200310011 200310011 200310011 200310012 200310012 200310012	*118.01-02*
	• Contributions in Aid of Construction 200236024 200236024 200301010 200307081 200307081 200310011 200310011 200310011 200310012 200310012 200310012	118.02-00
	• Contributions v. Sale of Services 200227007	118.03-00
Section 127	**Educational Assistance Programs** 200245042	**127.00-00**
Section 132	**Certain Fringe Benefits**	**132.00-00**
	• Working Condition Fringe 200231016 200231016 200236022 200236022	132.03-00
	• De Minimis Fringe	132.04-00
	• In General 200219005	*132.04-01*

Section 141	**Private Activity Bond; Qualified Bond** 200205009 200211003 200225010 200245048 200301008 200313007	**141.00-00**
	• Private Business Tests 200211022 200240028 200240028 200240028 200240028 200245048 200304015 200250004 200309003	141.01-00
	• Business Use Test 200211022 200240028 200240028 200240028 200240028	*141.01-01*
	• Output Facilities 200245048 200306001 200306001	*141.01-04*
	• Nongovernmental Output Property Acquired 200245048 200306001 200306001	141.03-00
	• Remedial Action	141.06-00
	• Defeasance 200250031	*141.06-01*
	• Management Contracts 200205009	141.07-00
	• Safe Harbor 200222006	*141.07-01*
Section 142	**Exempt Facility Bond** 200306003 200306003	**142.00-00**
	• Airports, Docks and Wharves, and Mass Commuting 200201008 200201008 200237016	142.03-00
	• Qualified Residential Rental Project	142.04-00
	• 40/60 Test 200223011	*142.04-02*
	• Qualified Hazardous Waste Facilities 200207010	142.08-00
	• Solid Waste Disposal Facility 200207010 200226002	142.11-00
Section 143	**Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond**	**143.00-00**
	• Purchase Price Requirement	143.07-00
	• Average Area Purchase Price 200248011	*143.07-01*
	• Arbitrage Requirements	143.09-00
	• Rate Limited to 1.125 Percent Over Bond Yield ***200315004***	*143.09-01*
	• Amounts Treated as Borne by Mortgagor ***200315004***	*143.09-02*
	• Amounts Treated as Not Borne by Mortgagor ***200315004***	*143.09-03*
Section 144	**Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Redevelopment Bond**	**144.00-00**
	• Small Issue Bond Defined	144.01-00
	• Manufacturing Facility 200234012 200234012 200234012 200234012	*144.01-10*

Section 146	**Volume Cap**	**146.00-00**
	• Carryforward of Allocation 200208014 200211026 200212022 200229002 200229002 200229002 200229002 200229002 200232002 200248003 200248004 200314005	146.07-00
Section 148	**Arbitrage** 200209003 200210006 200229020 200229020 200229020 200229020 200229020 200252001 200252001 200306004 200306004	**148.00-00**
	• Higher Yielding Investment 200245048	148.02-00
	• Temporary Period Exception 200210006 200306004 200306004	148.05-00
	• Required Rebate to the U.S. 200214005	148.08-00
	• Two-Year Period for Certain Construction Bonds 200248002	*148.08-12*
	• Yield Determinations	148.12-00
	• Adjustment for Administrative Costs 200209003	*148.12-02*
Section 149	**Bonds Must Be Registered To Be Tax Exempt; Other Requirements**	**149.00-00**
	• Federally Guaranteed Bond Not Exempt 200309003	149.02-00
	• Advance Refundings 200229020 200229020 200229020 200229020 200229020 ***200315012***	149.03-00
	• Treatment of Certain Pooled Financing Bonds ***200315012***	149.05-00
Section 150	**Definitions and Special Rules**	**150.00-00**
	• General Rules	150.01-00
	• Any Obligation 200230039 200230039	*150.01-01*
Section 151	**Allowance of Deductions for Personal Exemption**	**151.00-00**
	• Exemption Amount 200236001 200236001	151.08-00
Section 152	**Dependent Defined**	**152.00-00**
	• Support Test for Children of Divorced Parents 200211004	152.08-00
	• Release of Exemption 200224005	*152.08-02*
Section 162	**Trade or Business (Deductible v. Not Deductible)** 200213004 200218022 200224011 200230044 200230044 200240001 200240001 200240001 200240001	**162.00-00**
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200216013	162.02-00
	• Certain Goods and Services	162.04-00
	• Insurance 200209017 200302016 200302016	*162.04-02*
	• Certain Business Expenses	162.05-00

	• Compromise Settlement of Claims 200211041	*162.05-03*
	• Taxes 200238041 200238041 200238041	*162.05-15*
	• Rents and Royalties	162.09-00
	• Conveyance and Leaseback 200217024	*162.09-06*
	• Repairs	162.16-00
	• Capital Expenditure v. Repair 200202026	*162.16-04*
	• Business Contributions 200236027 200236027	162.17-00
	• Expenditures Against Public Policy	162.21-00
	• Fines and Penalties 200210011	*162.21-01*
	• Form v. Substance 200217021 200224011 200242006	162.30-00
	• Stock Reacquisition Expenses 200206005	162.34-00
	• Interest Portion 200206005	*162.34-04*
	• Million Dollar Cap - Executive Employee Compensation 200229016 200229016 200229016 200229016 200229016	162.36-00
	• Covered Employees 200216001 200219015 200234030 200234030 200234030 200234030	*162.36-02*
Section 163	**Interest** 200203061	**163.00-00**
	• Installment Purchases 200236007 200236007	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• Investment Income and Expenses 200216012 200303013 200303013	*163.03-03*
	• Personal Interest in General 200211018	163.05-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 200243035	163.10-00
	• Debt on Corporate Owned Life Insurance (COLI) 200213010	163.12-00
Section 164	**Taxes** 200238030 200238030 200238030	**164.00-00**
	• Income Taxes 200225030 200238041 200238041 200238041	164.03-00
Section 165	**Deductions For Losses**	**165.00-00**
	• Limitations on Losses of Individuals - Casualty and Theft 200305028	165.04-00

	• Worthless Securities 200226004	165.06-00	
	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00	
	• Other 200221008	165.11-00	
Section 166	**Bad Debts**	**166.00-00**	
	• Basis 200242004	166.01-00	
Section 167	**Depreciation**	**167.00-00**	
	• Property Used in the Trade or Business 200203001	167.01-00	
	• Depreciation Methods	167.05-00	
	• Change of Method 200252028 200252028	*167.05-05*	
	• Income Forecast Method - Section 167(g) 200252028 200252028	*167.05-06*	
	• All Industries ISP - Amortization of Order Backlog (Inventory)	167.14-00	
	• Other Intangible Property 200206014 200208002 200210053 200216016 200216018 200216027 200227009 200240004 200240004 200240004 200240004 200244019	*167.14-11*	
	• Post-1970 CLADR Assets 200214015	167.24-00	
	• Computer Software 200236028 200236028	167.28-00	
Section 168	**Modified Accelerated Cost Recovery System** 200206038 200216027 200227009 200244010	**168.00-00**	
	• Recovery Period 200235021 200235021 200236028 200236028	168.18-00	
	• Classification of Property 200203009 200206015 200206021 200221016 200229021 200229021 200229021 200229021 200229021 200232012 200245038 200246006 200246006 200246006 200248016	168.20-00	
	• Asset Classes 200216030 200311003	*168.20-02*	
	• Redeterminations, Changes in Use 200216030 200311003	168.32-00	
Section 168	**(Repealed--1986 Act) Amortization of Emergency Facilities**	**168.00-00**	**R**
	• Change in Use	168.56-00	R
	• Change from Tax-Exempt Use Property to Taxable Use Property ***200315022 200315024***	*168.56-01*	*R*
Section 170	**Charitable, Etc. Contributions and Gifts** 200213021 200215032 200230007 200230007 200241044 200241044 200241044 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004	**170.00-00**	
	• Time of Making Contribution 200202034 200209020 200230029 200230029	170.01-00	

	• Percentage Limitations 200311033	170.07-00
	• Churches 200209055	*170.07-01*
	• Publicly Supported Organizations 200204040	*170.07-06*
	• Donees of Charitable Contributions in General 200230005 200230005 200230007 200230007	170.09-00
	• United States, States, Political Subdivisions, Etc. 200301025	*170.09-01*
	• Ordinary Income and Capital Gain Property 200215020	170.11-00
	• Disallowance of Deduction 200241044 200241044 200241044	170.12-00
	• Partial Interests in Property 200205008 200207026 200223013 200223014	*170.12-03*
	• Beneficiaries Limited to Small Class 200243050 200250029	*170.12-06*
	• Expectation of Benefit 200236027 200236027 200238041 200238041 200238041	*170.12-07*
	• Qualified Conservation Contribution 200208019 200238041 200238041 200238041	170.14-00
	• Recordkeeping and Return Requirements 200230005 200230005 200230007 200230007	170.18-00
Section 172	**Net Operating Loss Deductions (Deductible v. Not Deductible)** 200242035	**172.00-00**
	• Carryback and Carryover 200305019	172.01-00
	• 10-Year Carryover 200243034	*172.01-05*
Section 174	**Research and Experimental Expenditures (Deductible v. Not Deductible)** 200207006	**174.00-00**
	• Change in Election	174.05-00
	• From Amortization to Current Deduction 200234008 200234008 200234008 200234008	*174.05-02*
Section 183	**Activities Not Engaged in for Profit**	**183.00-00**
	• Presumption That Activity Is Engaged In For Profit	183.03-00
	• Election To Postpone Determination 200201010 200201010	*183.03-01*
Section 193	**Tertiary Injectants (See Also 4993.02-00 et seq.)** 200246001 200246001 200246001	**193.00-00**
Section 197	**Amortization of Goodwill & Certain Other Intangibles** 200207006 200240004 200240004 200240004 200240004 200243002 200244019	**197.00-00**
Section 212	**Expenses for Production of Income**	**212.00-00**
	• Legal And Accounting Expense 200246003 200246003 200246003	212.09-00

	• Transactions Lacking Economic Reality 200224011	212.19-00
	• Profit Motive 200224011	212.21-00
Section 213	**Medical, Dental, etc., Expenses**	**213.00-00**
	• Medical Care 200226003	213.05-00
Section 215	**Alimony, etc., Payments** 200233022 200246029 200246029 200246029 200251004 200251004 200251004	**215.00-00**
Section 216	**Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder**	**216.00-00**
	• Status As Cooperative Housing Corporation 200217042 200232029 200232031	216.01-00
	• Gross Income Requirement 200250030	*216.01-02*
	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
Section 263	**Capital Expenditures (Deductible v. Not Deductible)** 200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004	**263.00-00**
	• Permanent Improvements	263.03-00
	• Repair v. Permanent Improvement 200252091 200252091 200307087 200307087	*263.03-02*
	• Advertising, Good Will, Expansion 200217007	263.11-00
	• Acquisition of Property, Intangibles	263.13-00
	• Contracts 200217025	*263.13-06*
	• Allocation Between Capital Expenditure and Expense 200202026	263.14-00
Section 263A	**Capitalization and Inclusion in Inventory Costs of Certain Expenses** 200216027 200225013 200227009	**263A.00-00**
	• Exceptions	263A.02-00
	• Farmers 200242010	*263A.02-07*
	• Transition Rules	263A.06-00
	• 3-Year Average Method 200206012	*263A.06-02*
	• Interest Capitalization 200252059 200252059	263A.08-00
	• Avoided Cost Method 200252059 200252059	263A.09-00
	• Accumulated Production Expenditures 200303001 200303001	263A.11-00
Section 264	**Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)** 200202028 200210010 200213010 200230037 200230037 200249013	**264.00-00**

Section 265	**Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)** 200246003 200246003 200246003	**265.00-00**
Section 267	**Losses, Expenses, and Interest With Respect to Transactions Between Related Parties**	**267.00-00**
	• Special Rules Applicable to Controlled Groups: In General 200227001	267.07-00
Section 269	**Acquisitions Made to Evade or Avoid Income Tax** 200204002 200205003 200237003	**269.00-00**
	• Principal Purpose Text 200238025 200238025 200238025	269.01-00
	• Consolidated Returns 200233016 200238045 200238045 200238045	269.07-00
Section 269B	**Stapled Entities** 200233016	**269B.00-00**
Section 274	**Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)**	**274.00-00**
	• Entertainment, Amusement, or Recreation 200214007 ***200315003***	274.01-00
	• Traveling 200242038 200304002	274.03-00
	• Exceptions ***200315003***	274.05-00
	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200235006 200235006	274.08-00
	• Business Meals 200304002	274.12-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028	274.14-00
Section 280G	**Golden Parachute Payments** 200212005 200212007 200212008	**280G.00-00**
	• Definitions 200236006 200236006	280G.01-00
	• Parachute Payment 200212013	*280G.01-01*

Section 301	**Distributions of Property** 200222008 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062	**301.00-00**
	• Constructive Dividend 200203061 200236027 200236027 200237003	301.07-00
	• Distribution in Anticipation of Sale 200238032 200238032 200238032	301.11-00
Section 302	**Distributions in Redemption of Stock** 200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022	**302.00-00**
	• Not Essentially Equivalent to a Dividend 200307001 200307001	302.01-00
	• Meaningful Reduction of Interest 200218004	*302.01-04*
	• Complete Termination of Interest 200203021	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200229005 200229005 200229005 200229005 200229005 200230002 200230002 200301029	302.04-00
	• Constructive Ownership	302.05-00
	• Waiver of Family Attribution by Individual 200203021	*302.05-01*
Section 303	**Distributions In Redemption of Stock to Pay Death Taxes** 200242025	**303.00-00**
Section 305	**Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)** 200211035 200215016 200215018 200252073 200252073 200311002	**305.00-00**
	• Stock Dividends 200215049	305.01-00
Section 306	**Dispositions of Certain Stock** 200311002	**306.00-00**
Section 311	**Taxability of Corporation on Distribution** 200213017 200239001 200239001 200239001	**311.00-00**
	• Appreciated Property Used to Redeem Stock 200252014 200252014	311.05-00
Section 312	**Effect on Earnings and Profits (Decrease v. No Decrease)** 200227001	**312.00-00**

Section 316	**Dividend v. Not a Dividend** 200225014	**316.00-00**
	• Sale of Property to Stockholders	316.05-00
	• Bargain Purchase 200215036	*316.05-01*
Section 317	**Other Definitions**	**317.00-00**
	• Redemption of Stock v. Not a Redemption 200212030	317.02-00
Section 318	**Constructive Ownership of Stock** 200201012 200201012 200202057 200244003	**318.00-00**
Section 331	**Gain or Loss to Shareholders in Corporate Liquidations** 200210035 200214016 200236031 200236031 200307080 200307080	**331.00-00**
	• Liquidation in Kind	331.01-00
	• Valuation 200213020	*331.01-01*
Section 332	**Complete Liquidation of Subsidiaries** 200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047 200303028 200303028	**332.00-00**
	• Nonrecognition of Gain or Loss 200226004 200239022 200239022 200239022	332.01-00
Section 336	**Gain or Loss Recognized on Property Distributed in Complete Liquidation** 200214016	**336.00-00**
	• General Rule 200310026 200310026 200310026	336.01-00
	• Liquidation-Reincorporation Issues 200237017	336.06-00
Section 337	**Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)** 200204020 200204029 200217044	**337.00-00**
	• Conversion to Tax Exempt 200303051 200303051	337.14-00
Section 338	**Certain Stock Purchases Treated as Asset Acquisitions** 200251009 200251009 200251009	**338.00-00**
	• Express Election	338.01-00

• *Time in which Election must be made* *338.01-02*
200201030 200201030 200202046 200202049 200202058 200202066 200202067
200203056 200204033 200204036 200205013 200205015 200205016 200205017
200205018 200205037 200206036 200210057 200210058 200210059 200211020
200211027 200211029 200211031 200213025 200216009 200218020 200220013
200220025 200223023 200223024 200223025 200223026 200223027 200223028
200223029 200223030 200223031 200223032 200223033 200223034 200223035
200223053 200223054 200223055 200223056 200223057 200223058 200223059
200223060 200223061 200223062 200224019 200225028 200227019 200227038
200230031 200230031 200232014 200232023 200232024 200234027 200234027
200234027 200234027 200234028 200234028 200234028 200234028 200235017
200235017 200235019 200235019 200235020 200235020 200237018 200237025
200238033 200238033 200238033 200238037 200238037 200238037 200241029
200241029 200241029 200241030 200241030 200241030 200245049 200247044
200248001 200248022 200249006 200304020 200304027 200308031 200308047
200252003 200252003 200252004 200252004 200252005 200252005 200252006
200252006 200252007 200252007 200252008 200252008 200252009 200252009
200252010 200252010 200252011 200252011 200252012 200252012 200252013
200252013 200252015 200252015 200252016 200252016 200252017 200252017
200252018 200252018 200252019 200252019 200252020 200252020 200252021
200252021 200252022 200252022 200252023 200252023 200252024 200252024
200252025 200252025 200252026 200252026 200301021 200303040 200303040
200303050 200303050 200308031 200308047 200311016 200311022 200312017
200312017 200312017 200312017 200312017 200312017 200314022 200314023
200315018 200315019

• International Aspects of Section 338 338.50-00
200246021 200246021 200246021

• Adjusted Gross-Up Basis (AGUB) 338.60-00
200246021 200246021 200246021

• Allocation of AGUB Among Target Assets 338.70-00
200246021 200246021 200246021

Section 346 **(Amended-1982) Partial Liquidation Defined** **346.00-00**

• Termination of a Business 346.02-00
200229005 200229005 200229005 200229005 200229005

Section 351 **Transfer to Corporation Controlled by Transferor** **351.00-00**
200204002 200206006 200208022 200209029 200211030 200212012 200214025
200217021 200218022 200224011 200224026 200235005 200235005 200237004
200242006 200308033 200301035 200308033

• Control v. No Control by Transferor 351.01-00
200244008

• Series of Transactions 351.02-00
200211030 200236008 200236008

Section 355 **Distribution of Stock and Securities of a Controlled Corporation** **355.00-00**
200201032 200201032 200204034 200209029 200212012 200215031 200221009
200224009 200227016 200229015 200229015 200229015 200229015 200229015
200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
200239006 200239006 200243049 200245012 200245029 200245043 200248026
200302008 200302022 200252063 200252063 200302008 200302022 200305009
200310005 200310005 200310005 200314018

• Spin-Off 355.01-00
200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033 200311023 200311024 200312024 200312024 200312024 200312024 200312024 200312024 ***200315025***

• Split-Off *355.01-01*
200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200302008 200302030 200308004 200308048 200252072 200252072 200301011 200301036 200302008 200302030 200303057 200303057 200308004 200308048 200310009 200310009 200310009 200312011 200312011 200312011 200312011 200312011 200312011 200312022 200312022 200312022 200312022 200312022 200312022 200313003

• Split-Up *355.01-02*
200202060 200306014 200306014

• Business Purpose 355.04-00
200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200250017

• Distributions Within a Consolidated Group 355.09-00
200211019

• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 355.10-00
200205035 200215047 200242028 200252088 200252088

Section 356 **Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)** **356.00-00**
200211032

Section 357 **Assumption of Liability (Gain Recognized v. Not Recognized)** **357.00-00**
200237003

• Tax Avoidance Purpose v. No Avoidance Purpose 357.01-00
200206006

Section 358 **Basis to Distributees** **358.00-00**

• Assumption of Liabilities 358.03-00
200224011

Section 362 **Basis to Corporations** **362.00-00**
200206006 200237003

Section 367 **Foreign Corporations** **367.00-00**
200203058 200209029 200212012

• Transfer to Foreign Corporations Subject to Section 367(a) 367.01-00
200221046

• Treatment of Transfers of Stock or Securities to Foreign Corporations 367.03-00
200203015 200221046 200252002 200252002

• Reorganizations Described in Section 368(a)(1)(B) *367.03-01*
200221046

• *Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement* *367.03-07*
200221046

• *Treatment of Subsequent Disposition of Assets By Transferred Corporation* *367.03-12*
200305017

Section 368 **Definitions Relating to Corporate Reorganizations** **368.00-00**
200204002 200208022 200224009 200237017 200240051 200240051 200240051
200240051

• Statutory Merger or Consolidation (Type "A") 368.01-00
200203058 200213019 200234044 200234044 200234044 200234044 200250024
200306012 200306012

• *Using Stock of Corporation Controlling Acquiring Corporation* *368.01-01*
200236005 200236005 200250023

• Stock for Stock (Type "B") 368.02-00
200208017

• Stock for Property (Type "C") 368.03-00
200225031

• Assets for Control of Transferee (Type "D") 368.04-00
200201006 200201006 200201019 200201019 200201032 200201032 200202047
200202059 200202060 200204034 200205001 200205034 200206022 200207025
200209018 200209029 200209047 200211032 200212012 200213016 200214014
200214021 200215031 200216006 200217006 200217051 200218021 200219025
200223002 200223007 200225005 200226007 200226036 200227024 200229025
200229025 200229025 200229025 200229025 200231008 200231008 200232004
200232005 200232006 200232007 200232008 200232009 200234021 200234021
200234021 200234021 200234044 200234044 200234044 200234044 200234053
200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
200239005 200239006 200239006 200239006 200239022 200239022 200239022
200243028 200243032 200243036 200244014 200245009 200245043 200247019
200247020 200247021 200247022 200247023 200247047 200302030 200302044
200308004 200308048 200251012 200251012 200251012 200252055 200252055
200252058 200252058 200252063 200252063 200252072 200252072 200301011
200301040 200302030 200302044 200303036 200303036 200303057 200303057
200305009 200306012 200306012 200308004 200308048 200309020 200310009
200310009 200310009 200311023 200311024 200312011 200312011 200312011
200312011 200312011 200312011 200312023 200312023 200312023 200312023
200312023 200312023 200312024 200312024 200312024 200312024 200312024
200312024 200313003

• Recapitalization (Type "E") 368.05-00
200206028 200208017 200211035 200213001 200213002 200213003 200232016
200236008 200236008 200304023 200311002

• Change in Identity, etc. (Type "F") 368.06-00
200204034 200209049

• Continuity of Interest Rule 368.08-00
200213001 200213002 200213003

Section 382 **Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes** **382.00-00**
200245006

• General Rule 382.01-00
200207002 200225014 200238025 200238025 200238025

• Scope of Section 382 Limitation 382.02-00

	• *Closing of the Books* 200220016 200301026 200306023 200306023	*382.02-05*
	• Ownership Change	382.07-00
	• *Equity Structure Shift* 200207014	*382.07-03*
	• Built-in Gains and Losses and Section 338 Gains	382.08-00
	• *Net Unrealized Built-in Gain* 200217009	*382.08-01*
	• Operating Rules	382.12-00
	• *Title 11 or Similar Case* 200242035 200243034	*382.12-08*
	• *Controlled Groups* 200202043 200202044	*382.12-16*
Section 384	**Limitation on Use of Preacquisition Losses to Offset Built-in Gains** 200238017 200238017 200238017	**384.00-00**
Section 385	**Treatment of Certain Interests in Corporations as Stock or Indebtedness** 200205031	**385.00-00**
	• Debt v. Equity 200235004 200235004	385.01-00
Section 401	**Qualified Pension, Profit-Sharing, and Stock Bonus Plan** 200205050 200208028 200208029 200208030 200208033 200211047 200213029 200216034 200222032 200225038 200225039 200229048 200229048 200229048 200229048 200229048 200234070 200234070 200234070 200234070 200240051 200240051 200240051 200240051 200247050 200247052 200249013 200250037 200250039 200307095 200307095 200311043 200313020	**401.00-00**
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200230044 200230044 200248029	401.04-00
	• Required Distributions 200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200250043 200252097 200252097	401.06-00
	• *Employee Dies Before Entire Interest Distributed* 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031	*401.06-02*
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• *Domestic Relations Orders* 200252093 200252093	*401.10-04*
	• Group Trusts Involving Governmental Plans 200303041 200303041	401.18-00
	• Cash or Deferred Arrangements 200235043 200235043 200236047 200236047 200241054 200241054 200241054 200244021 200307093 200307093	401.29-00
	• *Special Distribution Requirements* 200211049 200218039 200236053 200236053	*401.29-02*

Section 402 **Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)** **402.00-00**
200208017 200212036 200213032 200234070 200234070 200234070 200234070 200236047 200236047 200250036

• Exempt Trust 402.01-00
200230044 200230044

• Amounts Distributed or Made Available to Beneficiary 402.06-00
200231019 200231019

• Unrealized Appreciation of Employer's Securities 402.07-00
200202078 200243052 200302048 200302048

• Rollover Contributions 402.08-00
200213032

• Rollover Lump Sums *402.08-01*
200202078 200215032 200302048 200302048

• By a Surviving Spouse *402.08-05*
200204038 200211054 200222033 200305030

• Tax on Lump Sum Distributions 402.09-00
200215032 ***200315041***

Section 403 **Taxation of Employee Annuities (Taxable v. Not Taxable)** **403.00-00**
200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013 200304034

• Qualified Annuities 403.01-00
200244023

• Nonqualified Annuities 403.02-00
200245060

• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 403.04-00
200202027 200249008 200302032 200301032 200302032 200303041 200303041

• Rollover Amounts 403.05-00
200249008

Section 404 **Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)** **404.00-00**
200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070

• Pension Trust or Annuity Plans 404.01-00
200242047

• Year of Deduction 404.11-00
200311036

Section 408 **Individual Retirement Accounts** **408.00-00**
200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200250037 200307091 200307091 200307095 200307095 200314029

• Qualification 408.02-00

• Benefit Distributions *408.02-01*
200204048 200210066

	• Rollover Contributions 200208031 200221048 200245055 200304038	408.03-00
	• Individual Retirement Annuity 200222032 200225038 200225039	408.05-00
	• Distributions 200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037	408.06-00
	• Prohibited Transactions 200215061	408.07-00
Section 409	**Qualifications for Tax Credit Employee Stock Ownership Plans** 200223066	**409.00-00**
Section 411	**Minimum Vesting Standards** ***200315039***	**411.00-00**
Section 412	**Minimum Funding Standards** 200247059 200312025 200312025 200312025 200312025 200312025 200312025	**412.00-00**
	• Funding Standard Account 200225043	412.01-00
	• Funding Method 200242042 200306038 200306038	412.04-00
	• Minimum Funding Waiver 200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200252099 200252099 200301042 200301043 200301044 200305029 ***200315030 200315036 200315037***	412.06-00
	• Accrued Benefit Waiver 200306039 200306039	412.07-00
Section 413	**Collectively Bargained Plans**	**413.00-00**
	• Deduction Limitations 200302050 200302050	413.02-00
	• Plans Maintained by More Than One Employer 200306038 200306038	413.04-00
Section 414	**Definitions and Special Rules** 200236046 200236046 200250039 200313020	**414.00-00**
	• Employees of Controlled Group of Corporation 200248029	414.02-00
	• Multiemployer Plan 200306038 200306038	414.04-00
	• Mergers and Consolidations of Plans or Transfers of Plan Assets 200230042 200230042	414.06-00
	• Governmental Plan 200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 ***200315038***	414.07-00

	• Church Plan 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048 200239036 200239036 200239036 200243053 200250041 200251015 200251015 200251015 200252095 200252095 200305031 200307096 200307096 200307097 200307097 200310025 200310025 200310025 200313019 200313023	414.08-00
	• Certain Employee Contributions 200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200249009 200304039 200304040 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026	414.09-00
Section 415	**Limitations on Benefits and Contributions Under Qualified Plans** 200219042 200229051 200229051 200229051 200229051 200229051	**415.00-00**
	• Limitation for Defined Contribution Plans 200230044 200230044	415.02-00
	• Annual Addition 200213033	*415.02-01*
Section 419	**Treatment of Funded Welfare Benefit Plans** 200203071 200219002	**419.00-00**
	• Welfare Benefit Fund 200311037	419.03-00
	• Qualified Asset Account 200203073 200203074 200203075	419.11-00
	• Account Limit	419.12-00
	• Collectively Bargained Funds 200311037	*419.12-02*
	• Ten or More Employer Plan Exception 200219002	419.14-00
Section 419A	**Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)** 200210025	**419A.00-00**
Section 420	**Transfers to Retiree Health** 200301047 ***200315038***	**420.00-00**
Section 423	**Employee Stock Purchase Plans** 200241001 200241001 200241001 200244006 200307006 200307006	**423.00-00**
Section 424	**Definitions and Special Rules**	**424.00-00**
	• Modification, Extension or Renewal of Options 200207005	424.01-00
Section 444	**Election of Taxable Year Other Than Required Year**	**444.00-00**
	• Procedural Requirements for Making Election 200222014 200313006	444.03-00
Section 446	**General Rule for Methods of Accounting (Permissible v. Not Permissible)** 200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003	**446.00-00**

	• Clearly v. Not Clearly Reflecting Income 200213004 200242010	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 200302002 200302002	446.04-00
	• Change in Method of Accounting for Depreciation 200206014 200206015 200206021 200208002 200210053 200214003 200216016 200216018 200222022 200229021 200229021 200229021 200229021 200229021 200245038 200246006 200246006 200246006 200248016	*446.04-17*
	• Method of Accounting; Insurance Companies (Overall)	446.20-00
	• Property and Casualty Insurance Companies 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	*446.20-02*
	• Mark to Market (Section 475) 200221008	446.25-00
Section 448	**Limitation on Use of Cash Method of Accounting**	**448.00-00**
	• Farming Business Exception	448.03-00
	• Farming Business Defined 200242010	*448.03-01*
	• Nonaccrual of Certain Amounts by Service Providers 200232010	448.09-00
Section 451	**General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)** 200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043	**451.00-00**
	• Annual Theory 200210019 200217052 200234056 200234056 200234056 200234056	451.01-00
	• Conditions and Contingencies 200236003 200236003	451.04-00
	• Tax Refunds 200211043	451.08-00
	• Prepaid and Advance Income 200247035	451.13-00
	• Goods (1.451-5) 200246016 200246016 200246016	*451.13-04*
	• Constructive Receipt 200203006 200305018	451.14-00
	• Compensation 200202027	*451.14-04*
	• Accrual Method 200247035	451.19-00
	• Special Rules for Crop Insurance Proceeds 200213026	451.23-00
Section 453	**Installment Method (Available v. Not Available)** 200218034	**453.00-00**
	• Revocation of Elections 200226039 200230016 200230016 200308042 200305014 200308042	453.08-00
	• Election After Revocation 200250027	*453.08-01*

	• Contingent Payment Sales	453.09-00
	• Alternative Basis Recovery 200236036 200236036	*453.09-01*
Section 457	**Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations** 200205007	**457.00-00**
	• Year of Inclusion in Gross Income 200202027 200302032 200301032 200302032 200303041 200303041 200303058 200303058	457.01-00
	• Eligible Deferred Compensation Plan Defined 200303041 200303041	457.05-00
	• Plan 200303058 200303058	*457.05-01*
	• Tax Exempt Organization 200302015 200302015	*457.05-03*
	• Definitions	457.08-00
	• Eligible Employer 200313017	*457.08-01*
	• Special Rules	457.09-00
	• Length of Service Award Plans 200224002	*457.09-08*
	• Ineligible Plans 200229001 200229001 200229001 200229001 200229001 200302032 200301032 200302032	457.10-00
	• Exclusive Benefit Set-Asides	457.12-00
	• Custodial Accounts and Contracts 200303058 200303058	*457.12-02*
Section 460	**Special Rules for Long-Term Contracts** 200202045	**460.00-00**
	• Definition of Long-Term Contract (See Also 451) 200202045	460.05-00
Section 461	**General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)** 200203004 200208004 200209010 200209017 200219014 200225006 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	**461.00-00**
	• Accrual Method 200236007 200236007	461.01-00
	• Incurred Liabilities 200216013	461.06-00
Section 465	**Deductions Limited to Amount at Risk** 200237003	**465.00-00**
Section 468	**Special Rules for Mining and Solid Waste Reclamation and Closing Costs** 200235021 200235021	**468.00-00**

Section 468A **Special Rules for Decommissioning Cost** **468A.00-00**
200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013

• Income and Deductions of the Taxpayer 468A.03-00

• *Formulas or Other Methods* *468A.03-04*
200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200302021 200302023 200302027 200302028 200302041

• Ruling Amount 468A.04-00

• *Revised Schedules* *468A.04-02*
200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200302021 200302023 200302027 200302028 200302041

• Nuclear Power Plant 468A.06-00

• *Disposition of Interest* *468A.06-03*
200246013 200246013 200246013

Section 468B **Special Rules For Designated Settlement Funds** **468B.00-00**
200213015 200222001 200243034

• Definitions 468B.04-00

• *Designated Settlement Fund* *468B.04-02*
200242035

Section 469 **Passive Activity Losses and Credits Limited** **469.00-00**
200243025

• Passive Activity Defined 469.03-00
200206016 200234049 200234049 200234049 200234049 200303052 200303052

Section 471 **General Rule for Inventories** **471.00-00**
200242010

• Items Includible v. Not Includible in Inventory 471.09-00
200203001

Section 472 **Last-In, First-Out Inventories** **472.00-00**

• Election 472.01-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

• LIFO Conformity Requirement 472.05-00
200239032 200239032 200239032

Section 475 **Mark to Market Accounting Method for Dealers in Securities** **475.00-00**

• Securities Traders 475.08-00
200209052 200209053 200209054 200304006

Section 481 **Adjustments Required by Changes in Method of Accounting** **481.00-00**
200209025

Section 482 **Allocation of Income and Deductions Among Taxpayers** **482.00-00**
200205003 200206006 200217021 200224011 200237003 200238022 200238022 200238022 200238025 200238025 200238025

• Services 482.09-00
200230001 200230001

• Transfer or Use of Intangibles 482.11-00
200230001 200230001

• Cost Sharing Agreements *482.11-08*
200225009

• Allocation of Net Income 482.13-00
200203053

• Allocation of Deductions 482.17-00
200203053

• Rev. Proc. 65-17 482.23-00
200229019 200229019 200229019 200229019 200229019

Section 501 **Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)** **501.00-00**
200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094

• Title-Holding Company 501.02-00
200214035 200214036

• Religious, Charitable, etc., Institutions and Community Chest 501.03-00
200211051 200216037 200222030 200225042 200304036

• Foundations *501.03-02*
200204039 200205048 200205049 200206057 200218036 200218041 200218042 200219036 200219039 200221050 200222034 200225042 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056

• Educational Organizations *501.03-08*
200203069 200225046 200236051 200236051 200243056 200304036

• Hospitals and Health Clinics (See Also 0501.06-03) *501.03-11*
200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200305032 200311042

• Labor Organizations (See Also 0501.05-00) *501.03-12*
200233024

• Scholarships, Endowment Funds and Trusts, Student Loans *501.03-22*
200247056

• Social Welfare Groups (See Also 0501.04-00) *501.03-25*
200211052 200249014 200304036

• State Instrumentalities *501.03-26*
200216037

• Testing for Public Safety *501.03-28*
200215057 200215058 200215059 200215060

• Organizational and Operational Tests *501.03-30*
200218036 200218041 200218042 200219036 200219039 200225046

	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
	• *Local Associations of Employees* 200219037	*501.04-01*
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200223067	501.06-00
	• Fraternal Beneficiary Societies (See Also 0501.03-09) 200222032 200225038 200225039	501.08-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200204045 200225041 200302052 200301047 200302052	501.09-00
	• *Permissible Benefits* 200211053 200311037	*501.09-01*
	• *Geographic Locale* 200314030	*501.09-02*
	• *Inurement* 200203073 200203074 200203075 200211053 200223068	*501.09-03*
	• Income Inures v. does Not Inure to Private Individual 200230005 200230005	501.32-00
Section 502	**Feeder Organizations (Exempt v. Not Exempt)**	**502.00-00**
	• Section 501 (c)(3) Organizations 200241050 200241050 200241050	502.01-00
Section 507	**Termination of Private Foundation Status** 200201035 200201035 200201036 200201036 200204042 200204053 200205048 200205049 200206057 200215054 200215055 200215056 200216032 200216033 200219043 200219044 200221064 200221065 200221066 200221067 200221068 200221069 200226045 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 200242045 200242046 200243051 200243057 200244024 200244026 200244027 200245054 200246035 200246035 200246035 200247057 200247060 200302049 200304025 200302049 200313021 200313022	**507.00-00**
	• Termination Under Section 507(a)(2)(A) 200221050	507.02-00
	• Termination Under Section 507(b)(1)(A) 200225045	507.03-00
	• Termination Under Section 507(b)(1)(B) 200204039 200220030 200225045	507.04-00
	• Liability of Transferee Organizations 200204039 200221050	507.05-00
	• Imposition of Tax 200204039	507.06-00
	• Aggregate Tax Benefit 200204039	507.07-00
Section 508	**Special Rules With Respect to Section 501 (c)(3) Organizations** 200226012	**508.00-00**

Section 509 **Private Foundation Defined** **509.00-00**

• Exceptions to Private Foundation Status 509.02-00

• Supporting Organizations *509.02-02*
200204040 200208027 200215048 200218037

• Continuation of Private Foundation Status 509.03-00
200205048 200205049 200206057 200216032 200216033 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056

Section 511 **Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)** **511.00-00**
200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004

• Organizations Subject to Tax 511.01-00
200236049 200236049

• Section 501(c)(2) Corporations 511.02-00
200214035 200214036

Section 512 **Unrelated Business Taxable Income (Taxable v. Not Taxable)** **512.00-00**
200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200301030 200301047 200303062 200303062

• Exception, Additions, and Limitations on Unrelated Income 512.01-00
200225046 200234071 200234071 200234071 200234071

• Rents and Royalties *512.01-01*
200219037 200222030 200225046 200241050 200241050 200241050

• Partnerships 512.02-00
200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018

• Definitions 512.09-00

• General *512.09-01*
200225044 200250042 200252096 200252096

• Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.) *512.09-03*
200223068 200311037 200314030

• Modifications 512.10-00
200246032 200246032 200246032 ***200315028 200315032 200315034 200315035***

Section 513 **Unrelated v. Not Unrelated Trade or Business** **513.00-00**
200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200301048 200307094 200307094 200313024 200314031

• Advertising, etc., Activities 513.02-00
200225046 200303062 200303062

• Cooperatives 513.03-00
200223067

	• Sales and Service to Public 200222030 200309031	513.04-00
Section 514	**Unrelated Debt-Financed Income** 200213027 200214035 200214036 200216036 200233031 200233032 200235042 200235042 200237027 200314031	**514.00-00**
	• Definitions--Debt-Financed Property 200211052 ***200315028 200315032 200315034 200315035***	514.06-00
	• Acquisition Indebtedness 200224014 200233023	514.07-00
Section 528	**Certain Homeowners Associations** 200203027	**528.00-00**
Section 529	**Qualified State Tuition Programs** 200214032 200231020 200231020 200232035 200311034	**529.00-00**
Section 561	**Deduction v. Not a Deduction for Dividends Paid**	**561.00-00**
	• Date of Payment 200213017	561.02-00
Section 562	**Dividends Eligible v. Not Eligible for Dividends-Paid Deduction**	**562.00-00**
	• Preferential Dividends 200213017	562.03-00
Section 565	**Consent Dividends**	**565.00-00**
	• General Rule	565.01-00
	• Making and Filing Consents 200240022 200240022 200240022 200240022 200302034 200302034	*565.01-02*
Section 613	**Percentage Depletion** 200219004	**613.00-00**
	• Gross Income From Property	613.02-00
	• Representative Market or Field Price 200308001 200308001	*613.02-06*
	• Proportionate Profits 200308001 200308001	*613.02-07*
Section 631	**Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore**	**631.00-00**
	• Election to Consider Cutting as Sale or Exchange 200229007 200229007 200229007 200229007 200229007	631.01-00
	• Fair Market Value of Timber (See Also 611.07-02 et seq.) 200229007 200229007 200229007 200229007 200229007	*631.01-01*
Section 636	**Income Tax Treatment of Mineral Production Payments** 200240036 200240036 200240036 200240036	**636.00-00**
Section 641	**Imposition of Tax** 200229018 200229018 200229018 200229018 200229018 200240010 200240010 200240010 200240010	**641.00-00**
	• Termination of Estates and Trusts 200226031	641.03-00
Section 642	**Special Rules for Credits and Deductions** 200240027 200240027 200240027 200240027	**642.00-00**
	• Charitable Deduction 200252032 200252032	642.03-00

	• Paid or Permanently Set Aside 200221011	*642.03-03*
	• Pooled Income Funds 200214017 200214018 200252066 200252066	*642.03-06*
Section 643	**Definitions Applicable to Subparts A, B, C, and D**	**643.00-00**
	• Income Defined 200210002 200226015	643.02-00
	• Multiple Trusts 200209007 200209008 200210056 200210061	643.06-00
Section 651	**Deductions for Trusts Distributing Current Income Only** 200240010 200240010 200240010 200240010 200242037	**651.00-00**
Section 661	**Deduction for Estates and Trusts Accumulating Income or Distributing Corpus** 200207018 200240010 200240010 200240010 200240010 200242037	**661.00-00**
	• Amounts Paid, Credited, or Required to Be Distributed 200210002 200226031	661.01-00
Section 662	**Inclusion of Amounts in Gross Income of Beneficiaries of Estates and TrustsAccumulating Income or Distributing Corpus** 200210002	**662.00-00**
Section 663	**Special Rules Applicable to Sections 661 and 662**	**663.00-00**
	• 65-Day Rule 200250003	663.04-00
	• Separate Share Rule 200210002	663.05-00
Section 664	**Charitable Remainder Trusts** 200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200304025 200250042 200251010 200251010 200251010 200252096 200252096 200301020	**664.00-00**
	• Character of Distribution 200215032	664.01-00
	• Definitions 200218008	664.03-00
	• Charitable Remainder Unitrust 200232015 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200240012 200240012 200240012 200240012 200244011 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200305023 200306008 200306008 200306009 200306009	*664.03-02*
	• Unitrust With Income Exception 200215042	*664.03-03*
Section 671	**Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners** 200209007 200209008 200210018 200227022 200247013	**671.00-00**
	• Persons Treated as Grantors 200209015 200227020 200239035 200239035 200239035	671.02-00
	• Method of Reporting 200207007	671.04-00
Section 672	**Definitions and Rules** 200243031	**672.00-00**

	• Related or Subordinate Party 200229013 200229013 200229013 200229013 200229013	672.02-00
Section 676	**Power to Revoke** 200209015	**676.00-00**
Section 677	**Income for Benefit of Grantor** 200222003	**677.00-00**
Section 678	**Person Other Than Grantor Treated as Substantial Owner** 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012	**678.00-00**
Section 691	**Recipients of Income in Respect of Decedents** 200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019	**691.00-00**
	• Deduction for Estate Tax 200247001 200303010 200303010	691.03-00
Section 701	**Partners, Not Partnerships, Subject to Tax** 200246014 200246014 200246014	**701.00-00**
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200205021 200242004 200250013	701.01-00
Section 702	**Income and Credits of Partner** 200214016	**702.00-00**
	• Partner's Distributive Share	702.01-00
	• Credits 200215005 200215017 200216003 200216004 200216011 200216015	*702.01-09*
Section 704	**Partner's Distributive Share** 200203043 200203044 200203046 200203047 200203048 200203049 200203050 200203051 200203052 200204013 200204015 200204016 200204017 200204018 200204023 200214016	**704.00-00**
	• Partnership Agreement 200210047	704.01-00
Section 707	**Transactions Between Partner and Partnership** 200246014 200246014 200246014	**707.00-00**
	• Not in Capacity as Partner 200250013 200301004	707.01-00
Section 708	**Continuation of Partnership** 200219008	**708.00-00**
	• Termination 200214016	708.01-00
Section 721	**Nonrecognition of Gain or Loss on Contributions** 200210047 200211017 200214016 200308033 200252014 200252014 200308033 200310026 200310026 200310026	**721.00-00**
Section 722	**Basis of Contributing Partner's Interest** 200214016	**722.00-00**
Section 723	**Basis of Property Contributed to Partnership** 200214016	**723.00-00**

Section 731	**Extent of Recognition of Gain or Loss on Distribution** 200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045 200308033 200308033	**731.00-00**
Section 743	**Optional Adjustments to Basis of Partnership Property** 200234006 200234006 200234006 200234006	**743.00-00**
Section 752	**Treatment of Certain Liabilities** 200233018 200242004 200246014 200246014 200246014	**752.00-00**
Section 754	**Manner of Electing Optional Adjustment to Basis of Partnership Property** 200202022	**754.00-00**
	• Timeliness of Election 200202053 200202055 200205025 200209046 200215011 200229028 200229028 200229028 200229028 200229028 200234031 200234031 200234031 200234031 200234032 200234032 200234032 200234032 200234033 200234033 200234033 200234033 200234034 200234034 200234034 200234034 200234035 200234035 200234035 200234035 200248015 200249005 200252079 200252079 200252082 200252082 200314013	754.02-00
Section 761	**Terms Defined** 200214016	**761.00-00**
	• Partnership	761.01-00
	• Organizations Treated as a Partnership 200202022	*761.01-01*
	• Organizations Not Treated as a Partnership 200216005	*761.01-02*
	• Investing Partnership 200305025 200305026	*761.01-03*
Section 775	**Electing Large Partnership Defined** 200221020	**775.00-00**
Section 817	**Treatment of Variable Contracts** 200221036 200223012 200244001	**817.00-00**
	• Variable Contract Defined 200206047 200246022 200246022 200246022 200248021	817.04-00
	• Other Special Rules 200308032 200308032	817.06-00
	• Treatment Nondiversified Contracts	817.08-00
	• Look-Through Diversification 200244016 200308032 200308032	*817.08-04*
Section 831	**Tax On Insurance Companies Other Than Life Insurance Companies** 200202002	**831.00-00**
	• Alternative Tax Small Companies 200223015 200308034 200308034	831.02-00
	• Whether Company Qualifies as Insurance Company 200237010 200242027	831.03-00
Section 832	**Insurance Company Taxable Income** 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200237010	**832.00-00**
	• Premiums Earned 200203016	832.05-00

	• Reduction of Deduction 200234013 200234013 200234013 200234013	832.07-00
	• Interinsurers or Reciprocal Underwriters 200242005	832.15-00
Section 833	**Treatment of Blue Cross Blue Shield Organizations** 200201004 200201004	**833.00-00**
Section 847	**Special Estimated Tax Payments** 200222039	**847.00-00**
Section 855	**Dividends Paid by Regulated Investment Company After Close of Taxable Year** 200206027 200302006 200302006	**855.00-00**
Section 856	**Definition of Real Estate Investment Trust** 200225033 200226013 200234054 200234054 200234054 200234054	**856.00-00**
	• Income Requirements 200236037 200236037 200310014 200310014 200310014	856.01-00
	• Rents From Real Property 200234054 200234054 200234054 200234054	856.04-00
	• Treatment of Wholly Owned Subsidiaries 200304011	856.07-00
Section 857	**Taxation of Real Estate Investment Trusts and Their Beneficiaries**	**857.00-00**
	• Requirements to be Taxed as a REIT 200213017	857.01-00
Section 861	**Income From Sources Within the U.S.**	**861.00-00**
	• Gross Income From Sources Within U.S.	861.01-00
	• Allocation to U.S. Source 200217002	*861.01-01*
	• Rents and Royalties 200222011	861.05-00
	• Allocation and Apportionment of Deductions (In General) 200215010	861.08-00
	• Allocation 200234020 200234020 200234020 200234020 200235022 200235022 200241014 200241014 200241014	*861.08-01*
	• Apportionment 200203020 200241014 200241014 200241014	*861.08-02*
	• Research and Experimental Expenditures -- Allocation 200207012	*861.08-05*
	• Research and Experimental Expenditures -- Apportionment -- Sales Method 200207012	*861.08-06*
	• Research and Experimental Expenditures -- Apportionment -- Gross Income Method 200207012	*861.08-07*
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• Asset Method of Apportionment 200201009 200201009 200207003 200212001 200220012 200221043 200221044 200307002 200307002	*861.09-06*

	• Allocation Apportionment of Research and Experimental Expenditures (In General) 200207012 200243020	861.15-00
Section 862	**Income From Sources Without U.S.** 200222011	**862.00-00**
Section 864	**Definitions** 200224003	**864.00-00**
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 200201009 200201009	864.04-00
Section 871	**Tax on Nonresident Alien Individuals**	**871.00-00**
	• Tax on Nonresident Aliens	871.02-00
	• Social Security Benefits 200235026 200235026	*871.02-06*
Section 877	**Expatriation to Avoid Tax** 200211015 200221037 200304007 200307003 200307003 200309023	**877.00-00**
	• Principal Purpose--the Avoidance of Tax 200201029 200201029 200206029 200207001 200208001 200208015 200209027 200209030 200210005 200211033 200212018 200212019 200212020 200214013 200214022 200214024 200215044 200216019 200217043 200218002 200218024 200218028 200218032 200219031 200219033 200220017 200222027 200224015 200224024 200225011 200225035 200227030 200229012 200229012 200229012 200229012 200229012 200230021 200230021 200234046 200234046 200234046 200234046 200234060 200234060 200234060 200234060 200235003 200235003 200235014 200235014 200236029 200236029 200236033 200236033 200238013 200238013 200238013 200238014 200238014 200238014 200238015 200238015 200238015 200239027 200239027 200239027 200240041 200240041 200240041 200240041 200241010 200241010 200241010 200242011 200242012 200245033 200246025 200246025 200246025 200247041 200304008 200250025 200250032 200250034 200250035 200252080 200252080 200303059 200303059 200306011 200306011 200306036 200306036 200306037 200306037 200307083 200307083 200309025 200310002 200310002 200310002 200310008 200310008 200310008 200310020 200310020 200310020 200312014 200312014 200312014 200312014 200312014 200312014 200314025 200314026	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036	877.08-00
Section 881	**Tax on Income of Foreign Corporations Not Connected with United States Business** 200206008 200227006	**881.00-00**
	• Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments	881.02-00
	• Exclusion of Interest Received By CFC From Related Person 200203026	*881.02-10*
Section 882	**Tax on Income of Foreign Corporations Connected with United States Business**	**882.00-00**
	• Interest deductions	882.07-00
	• Liability/Asset Ratio 200232025	*882.07-02*
Section 892	**Income of Foreign Governments and of International Organizations**	**892.00-00**
	• Foreign Governments Qualifying For Exemption Under Section 892	892.01-00

	• Controlled Entities of a Foreign Sovereign 200216025	*892.01-02*
	• Exempt vs. Nonexempt Income Under Section 892 200243003	892.02-00
Section 894	**Income Affected by Treaty** 200209026	**894.00-00**
Section 897	**Disposition of Investment in United States Real Property**	**897.00-00**
	• U.S. Real Property Interest 200201023 200201023 200304021 200304022 200305027	897.02-00
Section 901	**Taxes of Foreign Countries and of Possessions of U.S.** 200225032 200302042 200302042	**901.00-00**
	• Foreign Taxes on Mineral Income 200302042 200302042	901.04-00
Section 904	**Limitation on Credit**	**904.00-00**
	• Separate Application of Section With Respect to Certain Categories - Income	904.03-00
	• Active Rents/Royalties 200203053	*904.03-02*
	• Look-Through Rules 200206010	*904.03-20*
	• Apportionment to more than one separate category 200210026	*904.03-31*
Section 911	**Citizens or Residents of the United States Living Abroad**	**911.00-00**
	• Election 200202072 200226010	911.11-00
	• Reelection 200230012 200230012 200248025	*911.11-03*
Section 921	**Exempt Foreign Trade Income Excluded from Gross Income** 200241014 200241014 200241014	**921.00-00**
Section 925	**Transfer Pricing Rules** 200215003	**925.00-00**
	• Computation of Transfer Pricing 200237024	925.01-00
	• Election of Grouping 200227014 200305008	*925.01-01*
Section 927	**Other Definitions and Special Rules**	**927.00-00**
	• Definition of Export Property 200231014 200231014	927.01-00
	• Election and Termination of Election 200221040	927.04-00
Section 933	**Income From Sources Within Puerto Rico** 200215019	**933.00-00**
Section 952	**Subpart F Income Defined** 200305016	**952.00-00**
Section 953	**Insurance Income**	**953.00-00**

	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021 200242023 200246022 200246022 200246022 200311001	953.06-00
Section 954	**Foreign Base Company Income**	**954.00-00**
	• Foreign Personal Holding Company Income 200206010 200224007 200305016	954.02-00
	• Foreign Base Company Sales Income 200220005	954.03-00
Section 955	**Withdrawal Previously Excluded Subpart F Income From Qualified Investment**	**955.00-00**
	• Shipping Income	955.02-00
	• Related Group Elections 200235010 200235010	*955.02-01*
Section 956	**Investment of Earnings in U.S. Property** 200216022	**956.00-00**
	• U.S. Property Defined 200229030 200229030 200229030 200229030 200229030	956.03-00
	• Pledges and Guarantees 200216022	956.05-00
Section 960	**Special Rules for Foreign Tax Credit**	**960.00-00**
	• Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation 200223022	960.03-00
Section 962	**Election by Individuals to be Subject to Tax at Corporate Rates** 200247033 200247034	**962.00-00**
Section 985	**Functional Currency** 200221017 200303021 200303021	**985.00-00**
Section 988	**Treatment of Certain Foreign Currency Transactions** 200206006 200237003	**988.00-00**

Section 1001 **Determination of Amount of and Recognition of Gain or Loss** **1001.00-00**
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• Allocation of Sales Price 1001.01-00
200315040

• Amount Realized 1001.02-00
200244009

• *Real Property Taxes Paid by the Purchaser* *1001.02-02*
200303023 200303023

• *Property Differing Materially* *1001.02-07*
200210029 200227020

Section 1012 **Basis of Property--Costs** **1012.00-00**

• Liabilities Assumed as Purchase Price 1012.06-00
200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013

• Property Received From Services 1012.10-00
200244008

Section 1014 **Basis of Property Acquired From a Decedent** **1014.00-00**
200240018 200240018 200240018 200240018 200311030

• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 1014.06-00
200210051

Section 1015 **Basis of Property Acquired by Gift or Transfer in Trust** **1015.00-00**
200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010

• Transfer in Trust After December 31, 1920 1015.03-00
200213014

	• Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust 200313002	*1015.03-01*
Section 1016	**Adjustment v. No Adjustment to Basis**	**1016.00-00**
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
Section 1031	**Exchange of Property Held for Productive Use or Investment** 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200251008 200251008 200251008 200251014 200251014 200251014	**1031.00-00**
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016	1031.05-00
	• Basis 200244010	1031.08-00
Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200232028	**1032.00-00**
Section 1033	**Involuntary Conversion** 200236003 200236003 200246015 200246015 200246015 ***200315021***	**1033.00-00**
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
Section 1035	**Exchanges of Insurance Policies**	**1035.00-00**
	• Exchange of Policies With Different Insurers	1035.03-00
	• One Policy Exchanged for Two or More Policies 200243047	*1035.03-01*
Section 1041	**Transfers of Property Between Spouses or Incident to Divorce** 200221042 200233022	**1041.00-00**
	• Transfers Incident to Divorce 200221021	1041.01-00
Section 1042	**Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives** 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027	**1042.00-00**
Section 1059	**Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends**	**1059.00-00**
	• In General	1059.01-00
	• Reduction in Basis Rule 200218004	*1059.01-01*

Section 1060	**Special Allocation Rules for Certain Asset Acquisitions** 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	**1060.00-00**
Section 1082	**Basis for Determining Gain or Loss** 200240006 200240006 200240006 200240006	**1082.00-00**
Section 1092	**Straddles**	**1092.00-00**
	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
Section 1221	**Capital Asset v. Not a Capital Asset** 200211042 200215037 200218034 200243002	**1221.00-00**
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• Business Hedges 200221008	*1221.12-02*
Section 1222	**Other Terms Relating to Capital Gains and Losses** 200209007 200209008 200215037	**1222.00-00**
Section 1223	**Holding Period of Capital Assets** 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002	**1223.00-00**
	• Decedent and Estate 200213014	1223.01-00
Section 1231	**Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)** 200215037	**1231.00-00**
Section 1234A	**Gains or Losses From Certain Terminations** 200209007 200209008	**1234A.00-00**
Section 1235	**Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)** 200219017 200219019 200219020 200219021 200219026 200249002	**1235.00-00**
	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
Section 1241	**Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)** 200218034	**1241.00-00**
Section 1259	**Constructive Sales of Appreciated Financial Positions** 200217039 200236045 200236045	**1259.00-00**
Section 1291	**PFIC Interest on Tax Deferral**	**1291.00-00**
	• Paying Elections by QEF Shareholders	1291.06-00
	• Deemed Dividend Election by Shareholder of Controlled Foreign Corporation 200303024 200303024	*1291.06-02*

Section 1295 **Qualified Electing Fund** **1295.00-00**

• Time For Making Election 1295.02-00

• Retroactive Elections *1295.02-02*
200212014 200245034 200303024 200303024

Section 1301 **Averaging of Farm Income** **1301.00-00**
200213026

Section 1311 **Correction of Error** **1311.00-00**
200232001 200242037

Section 1313 **Definitions** **1313.00-00**

• Determination v. No Determination 1313.01-00
200251001 200251001 200251001

Section 1341 **Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right** **1341.00-00**
200235030 200235030

• Amount Previously Included in Income v. Not Included 1341.02-00
200310001 200310001 200310001

Section 1361 **Definitions** **1361.00-00**
200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00
200201005 200201005 200205044 200248023 200313004

• Non-Resident Alien as Shareholder *1361.01-03*
200226031

• More than One Class of Stock *1361.01-04*
200221035 200226032 200308035 200308035 200314016

• Certain Trusts Permitted as Shareholders 1361.03-00
200311019

• Qualified Subchapter S Trusts *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018

• Electing Small Business Trusts *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 200252075 200252085 200252085 200303031 200303031 200311010

Section 1362 **Election by Small Business Corporation** **1362.00-00**
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• Eligible v. Ineligible 1362.01-00
200217048 200222009 200306026 200306026

• *Election After Termination* *1362.01-02*
200218017 200239007 200239007 200239007 200245021

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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032

• *Passive Investment Income* *1362.02-03*
200203017 200205019 200206023 200206030 200206031 200208007 200210041
200210042 200210045 200210046 200211001 200215045 200217008 200217012
200217023 200217034 200217045 200218033 200220024 200221027 200224021
200226024 200226025 200227004 200229003 200229003 200229003 200229003
200229003 200229027 200229027 200229027 200229027 200229027 200229036
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200241007 200241023 200241023 200241023 200245007 200247024 200247026
200247027 200247028 200247029 200302024 200304026 200308002 200252036
200252036 200252037 200252037 200302024 200303046 200303046 200308002
200309021 200310022 200310022 200310022

• S Termination Year 1362.03-00
200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• Inadvertent Terminations 1362.04-00
200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 ***200315020***

Section 1366 **Pass-Thru of Items to Shareholders** **1366.00-00**
200207015 200223052 200230030 200230030 200308033 200308033

Section 1367 **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** **1367.00-00**
200223052

Section 1374 **Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** **1374.00-00**
200205028 200240002 200240002 200240002 200240002 200247002

Section 1375 **Tax Imposed On Certain Passive Investment Income** **1375.00-00**
200210041 200210042 200210045 200210046 200218033

Section 1377 **Definitions and Special Rules** **1377.00-00**

• Post-termination Transition Period 1377.02-00
200207015 200223052 200230030 200230030

Section 1381 **Organizations to Which Part Applies** **1381.00-00**
200209024 200210033 200224017 200239029 200239029 200239029 200314002

Section 1388 **Definitions; Special Rules** **1388.00-00**
200206044 200226037 200244013 200252027 200252027

Section 1396 **Empowerment Zone Employment Credit** **1396.00-00**
200214016

Section 1398 **Rules Relating to Individual's Title 11 Cases** **1398.00-00**

• Cases Under Chapter 7 or 11 1398.01-00
200217003

Section 1401 **Rate and Applicability of Self-Employment Tax** **1401.00-00**
200222008

Section 1402 **Definitions** **1402.00-00**
200212027

• Net Earnings From Self-Employment 1402.01-00
200305001 200305002

Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011 200244017	**1441.00-00**
	• Who must Withhold	1441.01-00
	• Liability of Withholding Agent 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
Section 1442	**Withholding of Tax on Foreign Corporations (Required v. Not Required)** 200243003 200244017	**1442.00-00**
Section 1443	**Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)** 200244017	**1443.00-00**
Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00
Section 1446	**Withholding Tax Paid by Partnerships with Foreign Partners**	**1446.00-00**
	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.08-00
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200247002	**1502.00-00**
	• Intercompany Transactions 200209025 200302002 200302002	1502.13-00
	• Stock of Members 200232028	*1502.13-01*
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014	1502.33-00
	• Life and Non-Life 200252070 200252070	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	1502.75-00
	• When Group Remains in Existence 200232016	*1502.75-10*
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00

	• Alternative Agents of the Group 200235011 200235011 200307077 200307077	*1502.77-01*
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
Section 1503	**Computation and Payment of Taxes**	**1503.00-00**
	• Dual Consolidated Loss 200221018	1503.04-00
	• Dual Resident Corporation 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200250011 200313018	*1503.04-04*
Section 1504	**Definitions** 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	**1504.00-00**
	• Affiliated Group v. Not an Affiliated Group 200252060 200252060	1504.01-00
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation 200213018	*1504.02-01*
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
Section 2001	**Imposition and Rate of Tax**	**2001.00-00**
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032	2001.02-00
Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2031	**Definition** 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	**2031.00-00**
Section 2032	**Alternate Valuation** 200203031 200236041 200236041 200247007 200302007 200302007	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property**	**2032A.00-00**
	• Method of Election	2032A.08-00
	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 ***200315015***	**2033.00-00**
	• Life Estate 200213014	2033.09-00

Section 2035	**Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death**	**2035.00-00**
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009	2035.01-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016	**2036.00-00**
	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Life Insurance Trusts 200314009	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016	**2038.00-00**
Section 2039	**Annuities (Included v. Not Included in Gross Estate)**	**2039.00-00**
	• Amount to Be Included 200210009	2039.02-00
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020	**2041.00-00**
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 200303016 200303016 200314009	**2042.00-00**
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• Insurance or Purchase of Decedent's Interest in Business 200214028	*2042.04-03*
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed** 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033	**2044.00-00**
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200224016	*2044.01-01*
Section 2053	**Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)** 200241044 200241044 200241044	**2053.00-00**

	• Claims Against the Estate	2053.09-00
	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009	**2055.00-00**
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005	2055.02-00
	• To Trustee or Fraternal Society for Charitable Purposes	2055.03-00
	• Presently Ascertainable Charitable Remainder 200227015	*2055.03-03*
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• Transfers Subject to Condition 200202032	*2055.07-02*
	• Modification of Will	2055.09-00
	• Contest 200252077 200252077 200306002 200306002	*2055.09-02*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009	2055.12-00
	• Unitrust Lead Interest 200218029	*2055.12-06*
	• Guaranteed Annuity Lead Interest 200230022 200230022	*2055.12-07*
	• Reformations of Nonqualifying Interests 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009	*2055.12-10*
Section 2056	**Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)** 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030	**2056.00-00**
	• Terminable Interests	2056.01-00
	• Life Estate 200222024 200224016	*2056.01-01*
	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012	2056.07-00
	• Effective Election 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007	*2056.07-01*
	• Special Rule for Charitable Remainder Trusts 200204022 200232015	2056.08-00
Section 2056A	**Qualified Domestic Trusts (Deductible v. Not Deductible)**	**2056A.00-00**
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00
	• Imposition of Estate Tax	2056A.03-00

	• Distributions Before Death of the Spouse 200309006	*2056A.03-01*	
	• Effective Election 200211021	2056A.04-00	
Section 2057	**Bequests, Etc. to Certain Minor Children (Repealed 1981)** 200246024 200246024 200246024 200252084 200252084 200302031 200302031	**2057.00-00**	**R**
Section 2057	**Sales of Certain Employer Securities (Repealed 1989)** 200313001	**2057.00-00**	**R**
Section 2104	**Property Within U.S.** 200243031	**2104.00-00**	
Section 2107	**Expatriation to Avoid Tax** 200303037 200303037	**2107.00-00**	
Section 2205	**Reimbursement Out of Estate**	**2205.00-00**	
	• Apportionment of Tax According to State Law 200206024	2205.01-00	
Section 2207A	**Right of Recovery in the Case of Certain Marital Deduction Property** 200223047	**2207A.00-00**	
	• Recovery With Respect to Gift Tax 200224016 200230017 200230017	2207A.02-00	
Section 2209	**Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States** 200303015 200303015	**2209.00-00**	
Section 2501	**Imposition of Gift Tax (Imposed v. Not Imposed)** 200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 ***200315015***	**2501.00-00**	
	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	2501.01-00	
	• Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S. 200303015 200303015	2501.06-00	
Section 2511	**Transfers in General (Gift v. Not a Gift)** 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020	**2511.00-00**	
	• Consideration 200209007 200209008	2511.02-00	
	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	2511.11-00	
Section 2512	**Valuation of Gifts** 200212006 200223013 200223014 200233022 200245053	**2512.00-00**	
Section 2513	**Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)** 200205027 200213013	**2513.00-00**	

	• Joint and Several Liability 200205027	2513.03-00
Section 2514	**Powers of Appointment (Transfer v. Not a Transfer)** 200247013 200303016 200303016	**2514.00-00**
	• Power Created on or Before October 21, 1942 200205033	2514.01-00
	• Power Created After October 21, 1942 200311020	2514.02-00
	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00
Section 2516	**Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)** 200221021 200221042	**2516.00-00**
Section 2518	**Disclaimers** 200204022 200208028 200208029 200208030 200208033 200225015 200232015	**2518.00-00**
	• Requirements for a Qualified Disclaimer 200302029 200302029	2518.01-00
	• Disclaimer of Less than an Entire Interest 200230022 200230022 200302029 200302029 200303020 200303020	2518.02-00
Section 2519	**Disposition of Certain Life Estates** 200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033	**2519.00-00**
Section 2522	**Charitable and Similar Gifts (Deductible v. Not Deductible)** 200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044	**2522.00-00**
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• Charitable Remainder Trusts 200205008 200207026 200215032	*2522.02-03*
Section 2523	**Gift to Spouse (Marital Deduction Allowed v. Not Allowed)** 200210051 200223013 200223014 200314012	**2523.00-00**
Section 2601	**Tax On Generation Skipping Transfers** 200202033 200203029 200203030 200206045 200209022 200209033 200209034 200209037 200209038 200210029 200210054 200210056 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200215001 200218023 200218035 200219028 200219029 200221032 200223019 200224001 200225029 200226042 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241038 200241038 200241038 200241041 200241041 200241041 200242022 200242031 200242032 200242033 200242034 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200247037 200302004 200308045 200252064 200252064 200302004 200303027 200303027 200303030 200303030 200305024 200308045 200312006 200312006 200312006 200312006 200312006 200312006 200312007 200312007 200312007 200312007 200312007 200312007 200312008 200312008 200312008 200312008 200312008 200312008 200312009 200312009 200312009 200312009 200312009 200312009 200314003 200314007 200314011 ***200315013***	**2601.00-00**

• Exceptions 2601.03-00
200203029 200241041 200241041 200241041

• Irrevocable Trusts *2601.03-01*
200201017 200201017 200201020 200201020 200203029 200207018 200211034 200217035 200222012 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083 200306027 200306027 200306028 200306028 200310021 200310021 200310021 ***200315002 200315015***

• Transitional Rules 2601.04-00

• Wills or Revocable Trusts Executed Before October 22, 1986 *2601.04-01*
200217036 200217037 200227020 200313002

• Amendments to Wills or Revocable Trusts *2601.04-03*
200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010

• Cases of Mental Incompetency *2601.04-05*
200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019 200314004

Section 2613 **Skip Person and Non-Skip Person** **2613.00-00**
200215001

Section 2631 **GST Exemption** **2631.00-00**
200227022

• Allocations Irrevocable 2631.01-00
200313008

Section 2632 **Special Rules for Allocation of GST Exemption** **2632.00-00**
200218001 200224018 200242002

• Time and Manner of Allocation 2632.01-00
200212024 200212025 200218010 200218011 200218012 200218015 200223016 200227017 200235013 200235013 200240019 200240019 200240019 200240019 200245018 200247038 200247039 200248012 200302017 200304024 200301027 200301028 200302017 200303022 200303022 200310016 200310016 200310016 200313008 200314010 ***200315006 200315008 200315023***

• Deemed Allocation to Certain Lifetime Direct Skips 2632.02-00
200201002 200201002 200201003 200201003

Section 2642 **Inclusion Ratio** **2642.00-00**
200213014 200229032 200229032 200229032 200229032 200229032 200229033 200229033 200229033 200229033 200229033 200233021 200236016 200236016 200236019 200236019 200236020 200236020 200237021 200238003 200238003 200238003 200238018 200238018 200238018 200238028 200238028 200238028 200238035 200238035 200238035 200240029 200240029 200240029 200240029 200240030 200240030 200240030 200240030 200241043 200241043 200241043 200242016 200242017 200242020 200242029 200242030 200243037 200243038 200243039 200247008 200247009 200247042 200302033 200302035 200302037 200302038 200308037 200252065 200252065 200252076 200252076 200252086 200252086 200301037 200302033 200302035 200302037 200302038 200303053 200303053 200306016 200306016 200306017 200306017 200306018 200306018 200306020 200306020 200306031 200306031 200307078 200307078 200307082 200307082 200307088 200307088 200308037 200309005 200309007 200309010 200309026 200310013 200310013 200310013 200311009 200311013 200313012 200313013 200314006

• Inclusion Ratio Defined 2642.01-00
200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010 200305022 200306015 200306015

Section 2652 **Other Definitions** **2652.00-00**
200215001 200236021 200236021 200243030

• Transferor Defined 2652.01-00

• Gift Splitting by Married Couples *2652.01-01*
200218001

• Special Election for QTIP *2652.01-02*
200205040 200208018 200214011 200215026 200226026 200226041 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 200241032 200241032 200241032 200242002 200306035 200306035 ***200315016***

• Interest Defined 2652.03-00
200232027 ***200315016***

Section 2654 **Special Rules** **2654.00-00**
200242002

• Separate Shares 2654.03-00
200226026

Section 2702 **Special Valuation Rules for Transfers in Trust** **2702.00-00**
200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 200250033

• Exceptions 2702.02-00

• Personal Residence in Trust *2702.02-02*
200211036 200220014 200220015 200241039 200241039 200241039

Section 3121 **Definitions** **3121.00-00**
200222029 200235029 200235029 200311043 200313020

• Wages 3121.01-00
200305007

• Back Pay *3121.01-01*
200214001 200244004 200303003 200303003

• Payment Under Employers' Plans for Retirement, Disability, Death, etc. *3121.01-12*
200247040

• Tax-Exempt Trusts and Certain Annuity Plans *3121.01-15*
200210014 200234009 200234009 200234009 200234009 200305006

• Standby Employee Wages *3121.01-17*
200206053

• Employment 3121.02-00
200211005 200312012 200312012 200312012 200312012 200312012 200312012

• Voluntary Coverage of State, etc., Employees *3121.02-06*
200206053

• Mandatory Coverage of State, etc., Employees *3121.02-07*
200206053

• Student Employee of School, etc. *3121.02-10*
200212029 200215048

• Employees 3121.04-00
200215053 200222005

	• Common Law Tests 200206053 200234007 200234007 200234007 200234007	*3121.04-01*
	• Insurance Salesmen 200203005	*3121.04-18*
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• In General 200211037	*3121.10-01*
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200206053 200247014 200303029 200303029	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• Employer Contributions 200229017 200229017 200229017 200229017 200229017	*3121.16-01*
Section 3231	**Definitions**	**3231.00-00**
	• Employers v. Not Employers 200202050 200203023 200203024 200203025 200203028 200205030 200206020 200210016 200211038 200211039 200214006 200214008 200214009 200214010 200217019	3231.01-00
Section 3306	**Definitions**	**3306.00-00**
	• Employment	3306.03-00
	• Services for U.S. or an Instrumentality Excepted 200238001 200238001 200238001	*3306.03-01*
	• Employees 200222005 200234007 200234007 200234007 200234007	3306.05-00
Section 3401	**Definitions** 200307084 200307084 200310007 200310007 200310007	**3401.00-00**
	• Employer-Employee Relationship 200222005	3401.04-00
	• Employer v. Not an Employer 200214001 200233004	*3401.04-01*
	• Employee v. Not an Employee 200234007 200234007 200234007 200234007	*3401.04-02*
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
Section 3402	**Income Tax Collected at Source** 200303041 200303041	**3402.00-00**
	• Employee Incurring No Income Tax Liability 200206053	3402.10-00
	• Withholding on Payments of Indian Casino Profits 200222003	3402.20-00
Section 3405	**Special Rules for Pensions, Annuities, and Certain Other Deferred Income** 200240051 200240051 200240051 200240051	**3405.00-00**
Section 3406	**Backup Withholding** 200206053	**3406.00-00**
	• Reportable Payment 200226018	3406.02-00

Section 4051	**Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)** 200202021 200202068 200215004 200221019 200227005 200237002 ***200315005***	**4051.00-00**
Section 4052	**Definition and Special Rules**	**4052.00-00**
	• First Retail Sale 200309002	4052.01-00
Section 4093	**Exemptions: Special Rule(Amended, Pub. L. 103-66)(Before 1994)**	**4093.00-00**
	• Producer 200244007	4093.02-00
Section 4161	**Sporting Goods Taxes** 200221015	**4161.00-00**
	• Sport Fishing Equipment 200244005	4161.01-00
Section 4251	**Communications Tax (Taxable v. Not Taxable)** 200227008 200242021	**4251.00-00**
Section 4253	**Exemptions**	**4253.00-00**
	• Common Carriers and Communication Companies 200227008	4253.06-00
Section 4261	**Transportation of Persons by Air (Taxable v. Nontaxable)** 200203019 200314028	**4261.00-00**
Section 4371	**Foreign Insurers Policies Tax (Taxable v. Not Taxable)** 200216010 200216029 200224025 200236023 200236023 200239030 200239030 200239030 200243029 200252071 200252071 200301039	**4371.00-00**
Section 4940	**Excise Tax on Net Investment Income (Applicable v. Not Applicable)** 200204042 200204053 200205048 200205049 200206057 200216033 200224035 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004	**4940.00-00**
	• Alternative Excise Tax on Non-Exempt Private Foundations 200204044 200204046 200204047	4940.01-00
	• Computation of Net Investment Income	4940.02-00
	• Gross Investment Income--Items Included 200204039 200221050	*4940.02-01*
Section 4941	**Excise Taxes on Acts of Self-Dealing** 200204039 200207028 200207029 200218036 200218041 200218042 200219036 200219039 200225042 200227043 200232033 200247051 200304025 200251010 200251010 200251010 200301020 200303061 200303061 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200314021 ***200315031***	**4941.00-00**
	• Special Rules as to Liability 200218036 200218041 200218042 200219036 200219039 200221050 200232033	4941.03-00

• Definition of Self-Dealing 4941.04-00
200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200208039 200213028 200216032 200216033 200217056 200218041 200218042 200219036 200219038 200219039 200221050 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200232033 200232036 200233027 200233028 200233029 200233030 200233031 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200238053 200238053 200238053 200241044 200241044 200241044 200241047 200241047 200241047 200241048 200241048 200241048 200241049 200241049 200241049 200241056 200241056 200241056 200244011 200252092 200252092 200309027 200310024 200310024 200310024 ***200315028 200315032 200315034 200315035***

Section 4942 **Taxes on Failure to Distribute Income** **4942.00-00**
200209061 200216032 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200311033 200311035 200311040

• Definitions of Principal Terms 4942.03-00

• *Distributable Amount* *4942.03-02*
200204039 200204044 200204046 200204047 200246031 200246031 200246031

• *Minimum Investment Return* *4942.03-03*
200205049 200207031

• *Qualifying Distribution* *4942.03-05*
200204039 200204042 200204053 200205049 200207031 200209055 200212034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200246036 200246036 200246036 200251019 200251019 200251019

• *Set-Asides* *4942.03-07*
200204037 200207030 200212034 200224031 200224032 200225036 200230040 200230040 200235036 200235036 200245059 200247054 200302051 200302051 200303063 200303063

• Other Definitions 4942.04-00
200232036

Section 4943 **Excise Taxes on Excess Business Holdings** **4943.00-00**
200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058

• Definition of Excess Business Holdings 4943.03-00
200204039

• Other Definitions and Rules 4943.04-00
200241047 200241047 200241047

• *Business Enterprise* *4943.04-03*
200202077 200222034

Section 4944 **Excise Tax on "Jeopardizing" Investments** **4944.00-00**
200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200218038 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058

• Exception for Program-Related Investments 4944.03-00
200218038 200222034 200246036 200246036 200246036

Section 4945 **Excise Taxes on Taxable Expenditures** **4945.00-00**
200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200250038 200250044 200252098 200252098 200302047 200305033 ***200315029 200315033***

• Definition of Taxable Expenditure 4945.04-00
200204039 200218036 200218041 200218042 200219036 200219039 200222037 200222038 200225045 200227044 200232036 200251019 200251019 200251019

• Grants to Individuals *4945.04-04*
200221052 200249015

• Grants to Organizations *4945.04-05*
200222034

• Expenditure Responsibility *4945.04-06*
200204044 200204046 200204047 200205048 200205049 200206057 200209055 200216032 200216033 200222034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056

Section 4946 **Definitions and Special Rules** **4946.00-00**

• Disqualified Person 4946.01-00
200204039 200213028 200241047 200241047 200241047

• Foundation Manager 4946.02-00
200204044 200204046 200204047 200213028

Section 4947 **Treatment of Certain Nonexempt Trusts as Charitable Foundations** **4947.00-00**
200223008 200302005 200302005

• All Unexpired Interests Devoted to Section 170(c)(2)(B) Purposes 4947.01-00
200235035 200235035

• Split-Interest Trusts 4947.02-00
200315040

• Exclusions Involving Status of Income Interests *4947.02-01*
200224035 200310024 200310024 200310024

Section 4948 **Special Tax Rules for Certain Foreign Organizations** **4948.00-00**
200226012

Section 4958 **Excess Benefit Transaction** **4958.00-00**
200244028 200247055

Section 4971 **Taxes on Failure to Meet Minimum Funding Standards** **4971.00-00**
200204052 200219041 200246033 200246033 200246033

• Additional Tax 4971.02-00
200236050 200236050 200246034 200246034 200246034

Section 4972 **Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)** **4972.00-00**
200230044 200230044

• Tax on Nondeductible Contributions to Qualified Employer Plans 4972.04-00
200211050

Section 4974	**Excise Tax on Certain Accumulations in Qualified Retirement Plans** 200204038 200222033	**4974.00-00**
Section 4975	**Tax on Prohibited Transactions** 200223066 200234070 200234070 200234070 200234070 200237026	**4975.00-00**
	• Prohibited Transaction	4975.03-00
	• IRA's 200215061	*4975.03-03*
	• Statutory Exemptions	4975.04-00
	• ESOP Loans 200210065 200213033 200243055	*4975.04-02*
Section 4976	**Taxes with Respect to Funded Welfare Benefit Plans** 200211053 200219002 200301033 200301047	**4976.00-00**
	• Disqualified Benefits 200203073 200203074 200203075 200204045 200206056 200208003 200210025 200219002 200223068 200245062 200245063 200304003 200304004 200304005 200301022 200301030	4976.01-00
Section 4980	**Tax on Reversion of Qualified Plan Assets to Employer** 200208037 200212035 200214031 200221049 200222035 200226001 200227040 200227041 200250040 200252094 200252094	**4980.00-00**
	• Amount of Reversion 200221049 200227040 200227041	4980.01-00
Section 4982	**Excise Tax on Undistributed Income of Regulated Investment Companies** 200202065 200205042 200207020 200216031 200308038 200308038	**4982.00-00**
Section 4999	**Golden Parachute Payments** 200212005 200212007 200212008	**4999.00-00**
Section 6001	**Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)** 200229011 200229011 200229011 200229011 200229011	**6001.00-00**
	• Required Records Doctrine 200209028	6001.02-00
Section 6011	**General Requirement of Return, Statement, or List** 200235002 200235002 200242036	**6011.00-00**
	• Form of Return 200203003 200304031 200304032	6011.06-00
Section 6012	**Persons Required to Make Returns of Income (Required v. Not Required)** 200217055 200219018 200236043 200236043	**6012.00-00**
	• Individuals 200230033 200230033	6012.01-00
	• Receivers 200219018	6012.04-00
Section 6013	**Joint Returns of Income Tax by Husband and Wife**	**6013.00-00**
	• Marital Status 200202001	6013.03-00
Section 6015	**Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)** 200204003 200213006	**6015.00-00**
Section 6020	**Returns Prepared for or Executed by Secretary**	**6020.00-00**

	• Return Prepared by IRS Personnel 200304031	6020.02-00
Section 6033	**Returns by Exempt Organizations (Section 501 Organizations)** 200204044 200204046 200204047	**6033.00-00**
	• Exempt v. Non Exempt From Filing 200214026	6033.01-00
	• Required Information	6033.02-00
	• Private Foundation 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200241056 200241056 200241056	*6033.02-01*
Section 6038A	**Information with Respect to Certain Foreign Corporations**	**6038A.00-00**
	• Definitions	6038A.02-00
	• Related Party 200238044 200238044 200238044 200247045	*6038A.02-01*
Section 6038B	**Notice of Certain Transfers to Foreign Persons** 200221046	**6038B.00-00**
Section 6041	**Information at Source** 200206053 200222001 200224008	**6041.00-00**
	• Fixed or Determinable Gains, Profits, or Income 200226018	6041.03-00
Section 6045	**Returns of Brokers**	**6045.00-00**
	• Payments to Attorneys 200206053	6045.07-00
Section 6049	**Returns Regarding Payments of Interest**	**6049.00-00**
	• Reportable Interest 200226018	6049.01-00
Section 6050I	**Returns Relating to Cash Received in Trade or Business** 200211046 200212002 200239034 200239034 200239034	**6050I.00-00**
Section 6050P	**Returns Relating to Cancellation of Indebtedness by Certain Financial Entities** 200212004	**6050P.00-00**
Section 6051	**Receipts for Employees** 200224008	**6051.00-00**
Section 6061	**Signing of Returns and Other Documents** 200236043 200236043 200247046	**6061.00-00**
Section 6062	**Signing of Corporation Returns** 200247046	**6062.00-00**
Section 6065	**Verification of Returns**	**6065.00-00**
	• Written Declaration 200209006	6065.03-00
Section 6081	**Extension of Time for Filing Returns** 200202071 200236042 200236042	**6081.00-00**
Section 6091	**Place for Filing Returns or Other Documents** 200236002 200236002	**6091.00-00**

Section 6103	**Confidentiality and Disclosure of Returns and Return Information** 200242037	**6103.00-00**
	• Disclosure to Persons Having Material Interest 200215051 200242039	6103.05-00
	• Disclosure for Tax Administration Purpose 200240024 200240024 200240024 200240024	6103.11-00
Section 6109	**Identifying Numbers** 200231013 200231013 200233003 200235027 200235027	**6109.00-00**
Section 6111	**Registration of Tax Shelters** 200229006 200229006 200229006 200229006 200229006	**6111.00-00**
Section 6201	**Assessment Authority** 200242036	**6201.00-00**
Section 6203	**Method of Assessment** 200239028 200239028 200239028	**6203.00-00**
Section 6211	**Definition of a Deficiency** 200202069 200235031 200235031	**6211.00-00**
Section 6212	**Notice of Deficiency** 200202069	**6212.00-00**
	• Name and Address	6212.02-00
	• Last Known Address 200230033 200230033	*6212.02-04*
Section 6213	**Restrictions Applicable to Deficiencies; Petition to Tax Court**	**6213.00-00**
	• Petition to Tax Court 200236007 200236007	6213.01-00
	• Exceptions to Restrictions	6213.07-00
	• Mathematical or Clerical Errors 200225004 200245001 200250019	*6213.07-01*
	• Waiver of Restrictions 200305004	6213.08-00
Section 6223	**Notice to Partners of Proceedings**	**6223.00-00**
	• Mailing Notice 200230036 200230036	6223.03-00
Section 6229	**Period of Limitations for Making Assessments**	**6229.00-00**
	• Extension by Agreement 200302001 200302001	6229.02-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 200203007	6229.07-00
Section 6231	**Definitions and Special Rules**	**6231.00-00**
	• Partnerships	6231.01-00
	• Exception for Small Partnerships 200230013 200230013	*6231.01-01*
	• Partner 200217031	6231.02-00
	• Partnership Item 200217031	6231.03-00

	• Affected Item 200217031	6231.05-00
	• Tax Matters Partner 200245002	6231.07-00
	• Pass-Thru Partner 200250012	6231.09-00
Section 6302	**Mode or Time of Collection** 200251002 200251002 200251002	**6302.00-00**
Section 6321	**Lien for Taxes (Lien Right v. No Lien Right)** 200235023 200235023	**6321.00-00**
Section 6325	**Release of Lien or Discharge of Property** 200248008	**6325.00-00**
Section 6331	**Levy and Distraint** 200233001 200235023 200235023 200301041	**6331.00-00**
Section 6335	**Sale of Seized Property** 200301041	**6335.00-00**
Section 6402	**Authority to Make Credits or Refunds** 200202056 200204014 200213012 200224020 200236025 200236025 200242037 200251013 200251013 200251013	**6402.00-00**
	• Credit of Overpayment Against Any Tax Liability 200202056 200204014 200225002	6402.01-00
	• Credits Against Estimated Tax 200202056	*6402.01-02*
	• Cases of Bankruptcy 200251007 200251007 200251007	*6402.01-03*
	• Refund Subject to Off-Set 200230035 200230035	6402.02-00
	• Access to Refund 200210012	6402.03-00
	• Requirement That a Claim Be Filed 200209004 200211006	6402.04-00
	• Grounds 200209004	*6402.04-02*
	• Form 200209004	*6402.04-03*
Section 6404	**Abatements** 200201010 200201010 200213009 200304033 200314027	**6404.00-00**
	• Interest Assessments	6404.04-00
	• Erroneous Refund Check 200223001	*6404.04-02*
Section 6405	**Reports of Refunds and Credits** 200224020	**6405.00-00**
	• By Treasury to Joint Committee 200227011	6405.01-00
Section 6411	**Tentative Carryback and Refund Adjustments** 200243019	**6411.00-00**

Section 6416	**Certain Taxes on Sales and Services** 200215004 200234040 200234040 200234040 200234040	**6416.00-00**
Section 6427	**Fuels Not Used for Taxable Purposes** 200302003 200302003	**6427.00-00**
Section 6501	**Limitations on Assessment and Collection (Barred v. Not Barred)** 200204001 200216007 200218009 200221004 200221006 200221010 200243019	**6501.00-00**
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 200304031 200304032 200251013 200251013 200251013	6501.04-00
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200205027	6501.05-00
	• Burden of Proof (Taxpayer v. Commissioner) 200205027	*6501.05-01*
	• Intent v. No Intent to Defraud 200205027	*6501.05-07*
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200223021	6501.07-00
	• Withholding Agents on U.S. Source Income 200223021	*6501.07-12*
	• Waiver of Limitation (Waived v. Not Waived) 200221006 200307077 200307077	6501.08-00
	• Filing of Waiver by Fiduciary 200307077 200307077	*6501.08-08*
	• Execution by Corporate Officer 200204001 200307077 200307077	*6501.08-09*
	• Execution of Waiver by Corporation Dissolved or Being Liquidated 200204001	*6501.08-10*
	• Coverage and Duration 200236003 200236003	*6501.08-13*
	• Successive Waivers 200204001 200221004	*6501.08-14*
	• Waivers with Indefinite Duration 200216007	*6501.08-15*
	• Form and Contents of Waiver 200204001	*6501.08-17*
Section 6502	**Collection After Assessment (Timely v. Not Timely)** 200238042 200238042 200238042	**6502.00-00**
Section 6503	**Suspension of Running of Period of Limitation (Suspended v. Not Suspended)** 200240042 200240042 200240042 200240042	**6503.00-00**
	• Extensions for Payment of Tax Attributable to Recoveries of Foreign Expropriation Losses 200203007	6503.06-00
	• Extension in Case of Certain Summonses	6503.11-00
	• Designated Summons 200221004	*6503.11-01*
Section 6511	**Limitations on Credit or Refund (Barred v. Not Barred)** 200210015 200215003 200218005 200221004 200232013 200237001	**6511.00-00**

	• Special Rules	6511.03-00
	• Carrybacks: Net Operating Loss and Capital Loss 200203002	*6511.03-02*
	• Foreign Tax Credit 200221004	*6511.03-03*
	• Amended or Supplemental Claims 200209028	6511.05-00
Section 6532	**Periods of Limitation on Suits (Barred v. Not Barred)**	**6532.00-00**
	• Suits by Taxpayer	6532.02-00
	• Date of Rejection of Refund Claim 200203002	*6532.02-01*
	• Waiver of Notice of Disallowance 200202069	*6532.02-05*
	• Suits By U.S. for Recovery of Erroneous Refunds	6532.03-00
	• Fraud or Misrepresentation of a Material Fact 200251002 200251002 200251002	*6532.03-01*
Section 6601	**Interest on Underpayment, Nonpayment, or Extensions of Time for Payment ofTax (Interest v. No Interest Imposed)** 200204014 200226044 200303012 200303012	**6601.00-00**
	• Interest on Deficiencies 200204014 200303012 200303012	6601.01-00
	• Interest on Delinquent Taxes	6601.02-00
	• Starting Date (Avon Products) 200240047 200240047 200240047 200240047	*6601.02-01*
	• Interest After Credit Election (May Dept. Stores) 200224022	6601.08-00
Section 6611	**Interest on Overpayments (Interest v. No Interest)** 200202056 200216017 200225001 200251013 200251013 200251013	**6611.00-00**
	• Interest on Credits 200202056	6611.03-00
	• No Interest Until Return in Processible Form 200203003	6611.09-00
Section 6621	**Determination of Rate of Interest; Compounding of Interest** 200204014 200232013	**6621.00-00**
	• Overpayment and Underpayment Rates 200212028	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments 200208024	6621.04-00
Section 6651	**Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)** 200236042 200236042 200239028 200239028 200239028	**6651.00-00**
Section 6654	**Failure By Individual to Pay Estimated Income Tax**	**6654.00-00**
	• Failure to Pay Estimated Tax	6654.01-00
	• Order of Crediting Payments 200247018	*6654.01-03*
Section 6662	**Accuracy-related penalty** 200217021 200224011 200242006	**6662.00-00**

	• Negligence 200211040 200214001	6662.01-00
	• Substantial Understatement of Income Tax 200211040	6662.02-00
Section 6672	**Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax orSupply Information by DISC or FSC** 200235028 200235028	**6672.00-00**
Section 6673	**Damages Assessable for Instituting Proceedings Before the Tax Court Merelyfor Delay (for Delay v. Not for Delay)**	**6673.00-00**
	• Assessment and Collection 200218009	6673.04-00
Section 6700	**Promoting Abusive Tax Shelters** 200211040	**6700.00-00**
Section 6702	**Frivolous Income Tax Return** 200242036	**6702.00-00**
Section 6871	**Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.** 200235025 200235025	**6871.00-00**
Section 7101	**Form of Bonds** 200224020	**7101.00-00**
Section 7121	**Closing Agreements** 200210007	**7121.00-00**
Section 7122	**Compromises** 200248008	**7122.00-00**
Section 7402	**Jurisdiction of District Courts** 200206009	**7402.00-00**
Section 7405	**Action for Recovery of Erroneous Refunds** 200251002 200251002 200251002	**7405.00-00**
Section 7422	**Civil Actions for Refund** 200202069	**7422.00-00**
Section 7425	**Discharge of Liens** 200302043 200302043	**7425.00-00**
Section 7429	**Review of Jeopardy Assessment Procedures** 200242040	**7429.00-00**
Section 7436	**Proceedings for Determination of Employment Status** 200240042 200240042 200240042 200240042	**7436.00-00**
Section 7512	**Separate Accounting for Certain Collected Taxes, etc.** 200211044	**7512.00-00**
Section 7520	**Valuation Tables** 200314021	**7520.00-00**
Section 7521	**Procedure For Taxpayer Interviews** 200206055	**7521.00-00**
Section 7602	**Examination of Books and Witnesses** 200206055 200226043 200230034 200230034 200311032	**7602.00-00**
	• Defense to Compliance - Other 200302046 200302046	7602.03-00
	• Discovery	7602.04-00

	• By Government 200206055	*7602.04-01*
	• Issuance	7602.07-00
	• Contents of Summons 200305010	*7602.07-02*
Section 7605	**Time and Place of Examination** 200206054	**7605.00-00**
Section 7701	**Definitions** 200201024 200201024 200204031 200205014 200206051 200215006 200215028 200215030 200221022 200227031 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025 200243023 200243031 200243041 200243044 200243045 200243046 200245050 200304018 200304019 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200250012 200251009 200251009 200251009 200303031 200303031 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200311010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021	**7701.00-00**
	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016 ***200315009***	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Indian Tribal Government 200222007	7701.20-00
Section 7702	**Life Insurance Contract Defined** 200219022 200230037 200230037 200244001 200249013	**7702.00-00**
Section 7702A	**Modified Endowment Contracts** 200230037 200230037	**7702A.00-00**
Section 7704	**Certain Publicly Traded Partnerships Treated as Corporations** 200303017 200303017 200303018 200303018 200303019 200303019	**7704.00-00**
Section 7805	**Rules and Regulations**	**7805.00-00**
	• Prospective Application of Changes in Regulations	7805.01-00
	• Prospective Application of Rulings 200210028	*7805.01-01*
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**
	• Tax Exempt Bonds 200247012	7871.03-00

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• Section 42; Low-Income Housing Credit 9100.01-00
200217013

• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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200314023 ***200315018 200315019***

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200229028 200229028 200229028 200229028 200229028 200303038 200303038 200307063 200307063

• Section 927; FSC Election 9100.18-00
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• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020

Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

	• Collateral Estoppel 200221002	9111.19-00
	• Related Civil Action 200206008 200221002	*9111.19-02*
Section 9114	**Tax Conventions (See Also 894.01-00 through 894.12-00)**	**9114.00-00**
	• U.S. Model Income Tax Treaty	9114.01-00
	• Students and Trainees 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• Ireland 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071 200301039	*9114.03-19*
	• Japan 200222011	*9114.03-22*
	• Switzerland 200201025 200201025 200224025	*9114.03-38*
	• United Kingdom 200225016	*9114.03-42*
	• Czech Republic 200251003 200251003 200251003	*9114.03-43*
	• Slovak Republic 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00
	• Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002	9999.98-00