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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.

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Department of the Treasury
Internal Revenue Service

Section 24	**Child Tax Credit** 200407020 200407020	**24.00-00**
Section 29	**(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source** 200406017 200406018 200406019 200406020 200407001 200407001 200408004 200408006 200408007 200408008 200408010 200408018 200408028 200408029 200409007 200409009 200409038 200411002 200413004 200413004 200413004 200413005 200413005 200413005 200416010 200422038 200426014 200426014 200426014 200426014 200426014 200426014 ***200427017***	**29.00-00**
Section 41	**Credit for Increasing Research Activities**	**41.00-00**
	• Alternative Incremental Credit 200403043 200404016 200408012 200408019 200409005 200411007 200425040 200425040 200425040	41.01-00
Section 42	**Low-Income Housing Credit**	**42.00-00**
	• Eligible Basis	42.04-00
	• Waiver for Certain Federally-Assisted Existing Buildings 200423020	*42.04-07*
	• Qualified Low-Income Housing Project	42.07-00
	• Date for Meeting Requirements 200419029 200425045 200425045 200425045	*42.07-03*
	• Secretary's Authority to Provide Regulations	42.14-00
	• Correction of Administrative Errors and Omissions 200419016	*42.14-01*
Section 43	**Enhanced Oil Recovery Credit** ***200427012***	**43.00-00**
	• Expenditures to Provide Access to Disabled Individuals 200411042	44.60-00
Section 47	**Rehabilitation Credit** 200426018 200426018 200426018	**47.00-00**
Section 61	**Gross Income v. Not Gross Income** 200403046 200409033 200411001 200411028 200420017 200420017	**61.00-00**
	• Return of Capital v. Income	61.02-00
	• Court Awards, Settlements, etc. ***200427023***	*61.02-06*
	• Compensation for Services	61.09-00
	• Discharge of Indebtedness 200402004	*61.09-18*
	• Damages, Court Awards, Settlements ***200427009***	61.28-00
	• Return of Capital--Basis ***200427023***	*61.28-03*
	• Assignments ***200427009***	61.30-00
Section 62	**Adjusted Gross Income Defined**	**62.00-00**
	• Trade and Business Deductions of Employees 200417022	62.02-00

	• Reimbursements 200417022	*62.02-02*
Section 72	**Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)**	**72.00-00**
	• Investment in Contract 200419036 200419037	72.02-00
	• Amounts Not Receivable as Annuities 200419036 200419037	72.07-00
	• On or After Starting Date 200419036 200419037	*72.07-01*
	• Before Starting Date 200419036 200419037	*72.07-02*
	• Lump Sum 200419036 200419037	*72.07-03*
	• Allocation of Amounts 200419036 200419037	*72.07-04*
	• Investment In Contract 200419036 200419037	*72.07-05*
	• Tax on Early Distributions from Qualified Retirement Plans 200410023 200426027 200426027 200426027	72.20-00
	• Age 59 1/2 200410023	*72.20-01*
Section 83	**Property Transferred in Connection With Performance of Services**	**83.00-00**
	• Special Rules	83.03-00
	• Transferability of Property 200414007	*83.03-02*
	• Certain Exchanges 200418017	83.07-00
	• Deduction by Employer 200414007	83.08-00
Section 103	**Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)** 200406003	**103.00-00**
	• State and Local 200413010 200413010 200413010	103.02-00
	• Transitional Rules	103.12-00
	• Established State Programs 200414021	*103.12-04*
Section 104	**Compensation for Injuries and Sickness (Excluded v. Not Excluded)** 200403046	**104.00-00**
	• Workmen's Compensation 200410004 200410007	104.02-00
Section 115	**Income of States, Municipalities, etc.** 200403026 200406024 200416005 200418018 200418044 200426010 200426010 200426010 200426017 200426017 200426017 ***200427016***	**115.00-00**
Section 117	**Qualified Scholarships** 200414039	**117.00-00**

	• Qualified Tuition Reduction 200403050	117.06-00
	• Discrimination in Favor of Highly Compensated Employees 200403050	*117.06-05*
Section 118	**Contributions to the Capital of a Corporation** 200411028	**118.00-00**
	• Contributions by Shareholders	118.01-00
	• Nonshareholder Contributions 200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200411008 200414027 200419004	*118.01-02*
	• Contributions in Aid of Construction 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027 200419004	118.02-00
Section 121	**Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))** 200403049	**121.00-00**
Section 141	**Private Activity Bond; Qualified Bond** 200403055	**141.00-00**
Section 146	**Volume Cap**	**146.00-00**
	• Carryforward of Allocation 200406028 200422046	146.07-00
Section 148	**Arbitrage** 200413012 200413012 200413012	**148.00-00**
	• Defined	148.01-00
	• Reasonable Expectations - Artifice or Device 200424003	*148.01-03*
	• Higher Yielding Investment 200403095	148.02-00
Section 149	**Bonds Must Be Registered To Be Tax Exempt; Other Requirements**	**149.00-00**
	• Treatment of Hedge Bonds 200422004	149.06-00
Section 150	**Definitions and Special Rules** 200424003	**150.00-00**
	• General Rules 200404024	150.01-00
Section 162	**Trade or Business (Deductible v. Not Deductible)** 200405005	**162.00-00**
	• Million Dollar Cap - Executive Employee Compensation 200406013 200406026 200419013	162.36-00
	• Outside Directors 200423012	*162.36-05*
Section 165	**Deductions For Losses** 200406046	**165.00-00**
	• Wagering Losses 200417004	165.08-00

Section 166	**Bad Debts** 200406046	**166.00-00**
Section 167	**Depreciation**	**167.00-00**
	• Public Utility Property	167.22-00
	• Normalization Rules 200418001	*167.22-01*
Section 168	**Modified Accelerated Cost Recovery System** 200411041	**168.00-00**
	• Public Utility Property	168.24-00
	• Normalization Rules 200418001	*168.24-01*
Section 170	**Charitable, Etc. Contributions and Gifts** 200402003 200404009	**170.00-00**
	• Qualified Conservation Contribution 200403044 200418005	170.14-00
Section 197	**Amortization of Goodwill & Certain Other Intangibles** 200416002	**197.00-00**
Section 216	**Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder** 200406021	**216.00-00**
Section 274	**Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)**	**274.00-00**
	• Traveling 200417022	274.03-00
	• Substantiation 200417022	274.08-00
	• Business Meals 200417022	274.12-00
Section 280G	**Golden Parachute Payments** 200415003	**280G.00-00**
	• Definitions	280G.01-00
	• Parachute Payment 200422013	*280G.01-01*
Section 301	**Distributions of Property** 200401009 200402009 200402019 200415004 ***200427019***	**301.00-00**
	• Dividend in Property 200406031	301.01-00
Section 302	**Distributions in Redemption of Stock** 200409001	**302.00-00**
	• Not Essentially Equivalent to a Dividend 200409001 200415004	302.01-00
	• Constructive Ownership 200409001	302.05-00
Section 305	**Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)** 200414022	**305.00-00**

	• Stock Dividends 200406031 200411025	305.01-00
Section 306	**Dispositions of Certain Stock**	**306.00-00**
	• Section 306 Stock v. Not 306 Stock 200411025	306.01-00
Section 311	**Taxability of Corporation on Distribution** 200409034	**311.00-00**
	• With Respect to its Stock 200422003	311.01-00
Section 312	**Effect on Earnings and Profits (Decrease v. No Decrease)** 200422003	**312.00-00**
Section 332	**Complete Liquidation of Subsidiaries** 200409019 200409020 200409021	**332.00-00**
	• Nonrecognition of Gain or Loss 200404058 200409018	332.01-00
Section 337	**Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)**	**337.00-00**
	• Conversion to Tax Exempt 200402003	337.14-00
	• Transfer of Substantially All Assets to Tax Exempt 200404058	*337.14-01*
	• Loss Disallowance 200409015 200409030 ***200427019***	337.16-00
Section 338	**Certain Stock Purchases Treated as Asset Acquisitions** 200422003	**338.00-00**
	• Express Election	338.01-00
	• Time in which Election must be made 200402006 200403040	*338.01-02*
	• Qualified Stock Purchase 200414001 ***200427011***	338.02-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007 ***200427011***	338.80-00
Section 351	**Transfer to Corporation Controlled by Transferor** 200420019 200420020 200418032 200420019 200420020	**351.00-00**
	• Year of Transfer 200423024 200423025	351.08-00
	• Non-Qualified Preferred Stock 200411025	351.14-00
Section 354	**Exchanges of Stock and Securities in Certain Reorganizations**	**354.00-00**
	• Non-Qualified Preferred Stock 200411025	354.06-00
Section 355	**Distribution of Stock and Securities of a Controlled Corporation** 200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200419020 200419030 200420015 200420020 200415001 200417015 200417016 200417017 200417018 200417019 200417020 200420015 200420020 200422020 200422041	**355.00-00**

	• Spin-Off 200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037 200420019 200420022 200420024 200425041 200425041 200420019 200420022 200420024 200422003 200422018 200422037 200422040 200425041	355.01-00
	• Split-Off 200403019 200403048 200406008 200406009 200406010 200406011 200406014 200407013 200407013 200409024 200409027 200410001 200410009 200410013 200411035 200411036 200411037 200414031 200420001 200420003 200420004 200420005 200420006 200420020 200425033 200425033 200417006 200417007 200417015 200417016 200417017 200417018 200417019 200417020 200420001 200420003 200420004 200420005 200420006 200420020 200425033	*355.01-01*
	• Split-Up 200410003 200414023	*355.01-02*
	• Active Business 200409008 200419030	355.03-00
	• Business Purpose 200405009 200411014	355.04-00
	• Control	355.05-00
	• Distribution of Control 200403041	*355.05-01*
Section 356	**Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)** 200415004	**356.00-00**
	• Distribution of Non-Qualified Preferred Stock 200411025	356.04-00
Section 357	**Assumption of Liability (Gain Recognized v. Not Recognized)** 200422003	**357.00-00**
	• Liabilities in Excess of Basis 200414046	357.02-00
Section 358	**Basis to Distributees** 200422003	**358.00-00**
Section 361	**Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)** 200422003	**361.00-00**
Section 362	**Basis to Corporations** 200422003	**362.00-00**
Section 367	**Foreign Corporations** ***200427015***	**367.00-00**
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	• Distribution Described in Section 355 200411014	*367.40-01*
Section 368	**Definitions Relating to Corporate Reorganizations**	**368.00-00**
	• Statutory Merger or Consolidation (Type "A") 200411019 200425033 200425033 200425033	368.01-00

	• Assets for Control of Transferee (Type "D") 200403019 200403048 200403060 200404043 200405006 200406008 200406009 200406010 200406011 200406014 200407008 200407008 200409018 200409019 200409020 200409021 200409024 200409027 200410001 200410003 200410009 200411032 200411034 200411036 200411037 200414015 200414023 200414037 200419020 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200425041 200425041 200417006 200417007 200420001 200420003 200420004 200420005 200420006 200420019 200420024 200422018 200425041	368.04-00
	• Recapitalization (Type "E") 200403019 200411033	368.05-00
	• Change in Identity, etc. (Type "F") 200422047	368.06-00
Section 381	**Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)**	**381.00-00**
	• Method of Accounting	381.04-00
	• Change With Consent of Commissioner 200422001	*381.04-03*
	• Successor Insurance Company	381.21-00
	• Successor Casualty Ins. Co. 200418009	*381.21-02*
Section 382	**Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes** 200406027	**382.00-00**
	• Operating Rules	382.12-00
	• Fluctuation in Value 200411012	*382.12-06*
Section 385	**Treatment of Certain Interests in Corporations as Stock or Indebtedness** 200418008	**385.00-00**
	• Debt v. Equity 200419001	385.01-00
Section 401	**Qualified Pension, Profit-Sharing, and Stock Bonus Plan** 200403097 200411051 200420030 200420030	**401.00-00**
	• Impossibility of Diversion	401.01-00
	• Exclusive Benefit of Employees or Their Beneficiaries 200418051 200426027 200426027 200426027	*401.01-01*
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200401021 200403096 200404050	401.04-00
	• Discrimination on Termination or Curtailment 200414048	*401.04-01*
	• Required Distributions	401.06-00
	• In General 200410019 200410020 200410021	*401.06-01*
	• Employee Dies Before Entire Interest Distributed 200410019 200410020 200410021	*401.06-02*
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• Exceptions to General Rule 200426027 200426027 200426027	*401.10-03*

Section 402	**Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)** 200426022 200426022 200426022	**402.00-00**
	• Exempt Trust	402.01-00
	• Capital Gain Treatment of Certain Distributions 200410023	*402.01-01*
	• Foreign Situs Trust 200418048 200418051	402.03-00
	• Unrealized Appreciation of Employer's Securities 200410023	402.07-00
	• Rollover Contributions 200418045 200423036 200426022 200426022 200426022	402.08-00
	• Rollover Lump Sums 200420036 200420036	*402.08-01*
Section 403	**Taxation of Employee Annuities (Taxable v. Not Taxable)** 200411051	**403.00-00**
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**
	• Stock Bonus and Profit-Sharing Trusts 200401021 200403096 200404050	404.02-00
	• Year of Deduction 200424004	404.11-00
Section 404A	**Deduction for Certain Foreign Deferred Compensation Plans** 200422056	**404A.00-00**
Section 408	**Individual Retirement Accounts** 200406053 200412001 200414047 200426023 200426023 200426023	**408.00-00**
	• Rollover Contributions 200401020 200401023 200401024 200402028 200402029 200403098 200404051 200404053 200404054 200404056 200405012 200405013 200405014 200405017 200406048 200406049 200406050 200406051 200406052 200406054 200406055 200407023 200407023 200407025 200407025 200409039 200410027 200411047 200411052 200412002 200419031 200419032 200420034 200420035 200420037 200425049 200425049 200415011 200416011 200417033 200417034 200418052 200420034 200420035 200420037 200421003 200421006 200421007 200421008 200421009 200422053 200422054 200422057 200422058 200423030 200423031 200423032 200423033 200423035 200423037 200423038 200423039 200423042 200425049 200426020 200426020 200426020 200426021 200426021 200426021 200426024 200426024 200426024 200426025 200426025 200426025 200426026 200426026 200426026 ***200427027 200427028 200427029***	408.03-00
Section 411	**Minimum Vesting Standards**	**411.00-00**
	• Accrued Benefit Requirements 200407021 200407021	411.03-00
	• Defined Benefit Plan 200407021 200407021	*411.03-01*
Section 412	**Minimum Funding Standards** 200418051	**412.00-00**

	• Minimum Funding Waiver 200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030 200411045 200419034 200418049 200422059	412.06-00
Section 413	**Collectively Bargained Plans**	**413.00-00**
	• Deduction Limitations 200410028	413.02-00
Section 414	**Definitions and Special Rules** 200410016 200410017 200410018 200420033 200418050 200420033 200421005 200423034 ***200427030***	**414.00-00**
	• Governmental Plan 200404059 200405015 200423041	414.07-00
	• Church Plan 200401022	414.08-00
	• Certain Employee Contributions 200402027 200404052 200407022 200407022 200410025 200410026 200411046 200419033 200423040	414.09-00
	• Separate Lines of Business and Operating Units 200421004	414.18-00
Section 415	**Limitations on Benefits and Contributions Under Qualified Plans** 200410022 200410024 200411048	**415.00-00**
	• Limitation for Defined Contribution Plans 200403096 200404050	415.02-00
	• Annual Addition 200401021	*415.02-01*
Section 419	**Treatment of Funded Welfare Benefit Plans**	**419.00-00**
	• Qualified Asset Account 200404055	419.11-00
Section 419A	**Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)** 200404055	**419A.00-00**
Section 423	**Employee Stock Purchase Plans** 200418020	**423.00-00**
Section 444	**Election of Taxable Year Other Than Required Year**	**444.00-00**
	• Procedural Requirements for Making Election 200425042 200425042 200422042 200425042	444.03-00
Section 446	**General Rule for Methods of Accounting (Permissible v. Not Permissible)**	**446.00-00**
	• Clearly v. Not Clearly Reflecting Income 200415009 200423014	446.01-00
	• Methods of Accounting (Permissible Method v. Not Permissible)	446.03-00
	• Cash 200422001 200423014	*446.03-01*
	• Accrual 200423014	*446.03-02*
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• Required by Commissioner 200423014	*446.04-02*

	• Consent Needed 200424004	*446.04-03*
	• Consent Implied 200424004	*446.04-04*
	• Method of Accounting; Change of Method; Cash to Accrual (Overall) 200423014	446.12-00
	• Method of Accounting; Change of Method; Accrual to Cash (Overall) 200423014	446.14-00
	• Notional Principal Contracts 200415009	446.21-00
Section 451	**General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)** 200409010	**451.00-00**
	• Constructive Receipt	451.14-00
	• Compensation 200419006	*451.14-04*
Section 453	**Installment Method (Available v. Not Available)**	**453.00-00**
	• Disposition of Obligations 200423028	453.05-00
	• Timely v. Untimely Elections 200415006	453.06-00
	• Election Out 200404015	*453.06-06*
	• Revocation of Elections 200404035	453.08-00
	• Contingent Payment Sales	453.09-00
	• Alternative Basis Recovery 200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016	*453.09-01*
Section 455	**Prepaid Subscription Income** 200423016	**455.00-00**
Section 457	**Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations** 200411051 200418010 200426011 200426011 200426011	**457.00-00**
	• Grandfather Clause 200413007 200413007 200413007	457.11-00
Section 468A	**Special Rules for Decommissioning Cost**	**468A.00-00**
	• Income and Deductions of the Taxpayer	468A.03-00
	• Formulas or Other Methods 200403006 200403021 200403022	*468A.03-04*
	• Ruling Amount	468A.04-00
	• Revised Schedules 200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200406034 200406035 200406036 200406037 200407017 200407017 200426019 200426019 200426019 ***200427021***	*468A.04-02*
Section 468B	**Special Rules For Designated Settlement Funds**	**468B.00-00**

	• In General 200413001 200413001 200413001	468B.01-00
	• Clarification Of Taxation of Certain Funds 200411017 200411020 200414016	468B.07-00
Section 469	**Passive Activity Losses and Credits Limited**	**469.00-00**
	• Passive Activity Defined 200404036 200406001	469.03-00
	• Definition of Activity 200409016	*469.03-03*
Section 471	**General Rule for Inventories**	**471.00-00**
	• Need for Inventories 200423014	471.01-00
Section 475	**Mark to Market Accounting Method for Dealers in Securities**	**475.00-00**
	• Securities Traders 200423015	475.08-00
Section 481	**Adjustments Required by Changes in Method of Accounting** 200423014	**481.00-00**
Section 482	**Allocation of Income and Deductions Among Taxpayers**	**482.00-00**
	• Applicability to Nonrecognition Transactions 200408030	482.06-00
Section 501	**Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)** 200411044 200413014 200413014 200413014 200425027 200425027 200417035 200420031 200425027	**501.00-00**
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	• Foundations 200413015 200413015 200413015	*501.03-02*
	• Homes for Aged and Related Organizations (See Also 0501.04-02) 200404057	*501.03-10*
	• Hospitals and Health Clinics (See Also 0501.06-03) 200404057 200418047	*501.03-11*
	• Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00) 200408033 200408034 200408035	*501.03-15*
	• Organizational and Operational Tests 200404057	*501.03-30*
	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200405016 200425052 200425052 200425052	501.06-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200413013 200413013 200413013	501.09-00
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• Mutual or Cooperative Electric Companies 200404058	*501.12-03*
Section 507	**Termination of Private Foundation Status** 200403051 200421010	**507.00-00**
	• Termination Under Section 507(a)(1) 200415010 200416012 200416013	507.01-00

	• Termination Under Section 507(b)(1)(A) 200415010	507.03-00
Section 509	**Private Foundation Defined** 200413014 200413014 200413014 200417035	**509.00-00**
	• Exceptions to Private Foundation Status	509.02-00
	• Publicly Supported Organizations 200404057	*509.02-01*
	• Supporting Organizations 200404057 200413015 200413015 200413015 200421010	*509.02-02*
Section 512	**Unrelated Business Taxable Income (Taxable v. Not Taxable)** ***200427031***	**512.00-00**
	• Exception, Additions, and Limitations on Unrelated Income ***200427031***	512.01-00
	• Definitions	512.09-00
	• Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.) ***200427031***	*512.09-03*
Section 513	**Unrelated v. Not Unrelated Trade or Business** 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015 200425052 200425052 200425052	**513.00-00**
	• Sales and Service to Public 200425050 200425050 200425050	513.04-00
Section 561	**Deduction v. Not a Deduction for Dividends Paid**	**561.00-00**
	• Regulated Investment Companies 200422052	561.05-00
Section 562	**Dividends Eligible v. Not Eligible for Dividends-Paid Deduction**	**562.00-00**
	• Preferential Dividends	562.03-00
	• Class of Stock 200422052	*562.03-02*
Section 642	**Special Rules for Credits and Deductions** 200404009	**642.00-00**
	• Charitable Deduction 200418040	642.03-00
Section 661	**Deduction for Estates and Trusts Accumulating Income or Distributing Corpus** 200405001 200405002 200405003 200405004	**661.00-00**
Section 664	**Charitable Remainder Trusts** 200403051	**664.00-00**
	• Definitions 200408031	664.03-00
	• Charitable Remainder Unitrust 200414011	*664.03-02*
Section 671	**Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners** 200404009 200420011 200418003 200418028 200420011	**671.00-00**

Section 678	**Person Other Than Grantor Treated as Substantial Owner** 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	**678.00-00**
Section 682	**Income of an Estate or Trust in Case of Divorce, etc.** 200408015	**682.00-00**
Section 708	**Continuation of Partnership** 200414013	**708.00-00**
Section 721	**Nonrecognition of Gain or Loss on Contributions** 200404010 200414013	**721.00-00**
Section 752	**Treatment of Certain Liabilities** 200414013	**752.00-00**
Section 754	**Manner of Electing Optional Adjustment to Basis of Partnership Property** 200418039	**754.00-00**
	• Timeliness of Election 200425035 200425035 200425035	754.02-00
Section 806	**Small Life Insurance Company Deduction** 200420002 200420002	**806.00-00**
Section 807	**Rules for Certain Reserves**	**807.00-00**
	• Method of Computing Reserves for Purposes of Computing Income	807.03-00
	• Prevailing Commissioners' Standard Tables 200416009	*807.03-04*
Section 816	**Life Insurance Company Defined**	**816.00-00**
	• Life Insurance Reserves ***200427024***	816.02-00
Section 831	**Tax On Insurance Companies Other Than Life Insurance Companies** 200402001 200403024	**831.00-00**
Section 832	**Insurance Company Taxable Income** 200416006	**832.00-00**
Section 833	**Treatment of Blue Cross Blue Shield Organizations**	**833.00-00**
	• Special Deduction	833.02-00
	• Adjusted Surplus 200418009	*833.02-03*
Section 851	**Definition of Regulated Investment Company** 200401012 200406005 200422052	**851.00-00**
	• Diversification Requirement 200403025	851.03-00
Section 852	**Taxation of Regulated Investment Companies and Their Shareholders**	**852.00-00**
	• Investment Company Taxable Income 200422052	852.01-00
	• Taxable Income of a Regulated Investment Company 200414043	852.10-00
Section 855	**Dividends Paid by Regulated Investment Company After Close of Taxable Year** 200401012 200406005	**855.00-00**
Section 856	**Definition of Real Estate Investment Trust** 200403023 200405007	**856.00-00**

	• Rents From Real Property 200410010 200414025	856.04-00
	• Closely Held Determination 200403027	856.06-00
	• Treatment of Wholly Owned Subsidiaries 200403005 200422021	856.07-00
Section 857	**Taxation of Real Estate Investment Trusts and Their Beneficiaries**	**857.00-00**
	• Requirements to be Taxed as a REIT 200403030	857.01-00
Section 860D	**REMIC Defined**	**860D.00-00**
	• Election 200418038	860D.01-00
Section 860E	**Treatment of Income in Excess of Daily Accruals on Residual Interests**	**860E.00-00**
	• Excess Inclusions	860E.01-00
	• Generally 200404034	*860E.01-01*
Section 861	**Income From Sources Within the U.S.**	**861.00-00**
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• Asset Method of Apportionment 200406032	*861.09-06*
Section 863	**Items Not Specified in Sections 861 or 862** 200403033	**863.00-00**
Section 871	**Tax on Nonresident Alien Individuals**	**871.00-00**
	• Tax on Nonresident Aliens 200426001 200426001 200426001	871.02-00
Section 877	**Expatriation to Avoid Tax** 200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200419018 200419019 200415005 200418037 200422048 200422049 200426009 200426009 200426009	**877.00-00**
	• Principal Purpose--the Avoidance of Tax 200403047 200406012 200422022 200426016 200426016 200426016	877.01-00
	• Ruling Submission by Expatriating Long-Term Resident 200403035	877.08-00
Section 884	**Branch Tax**	**884.00-00**
	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• Liquidation of a Foreign Corporation 200404042	*884.08-20*
Section 897	**Disposition of Investment in United States Real Property**	**897.00-00**
	• Distributions of U.S. Real Property Interest By Foreign Corporation 200409013	897.05-00
Section 911	**Citizens or Residents of the United States Living Abroad**	**911.00-00**
	• Election	911.11-00
	• Reelection 200416007	*911.11-03*
Section 927	**Other Definitions and Special Rules**	**927.00-00**

	• Definition of Export Property 200406015	927.01-00
Section 952	**Subpart F Income Defined**	**952.00-00**
	• Earnings and Profits Limitations	952.05-00
	• Use of Prior Year Deficits After the Tax Reform Act of 1986 200419014	*952.05-02*
Section 953	**Insurance Income**	**953.00-00**
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200409035	953.06-00
Section 956	**Investment of Earnings in U.S. Property**	**956.00-00**
	• U.S. Property Defined 200411016	956.03-00
Section 1001	**Determination of Amount of and Recognition of Gain or Loss** 200409003 200414010 200420011 200417001 200417002 200417003 200417014 200418003 200418032 200420011 200423006 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007	**1001.00-00**
	• Amount Realized	1001.02-00
	• Single Transaction Transferring Entire Interest; Exception to Term Interest Rule 200411022 200411023	*1001.02-05*
Section 1016	**Adjustment v. No Adjustment to Basis** ***200427023***	**1016.00-00**
Section 1031	**Exchange of Property Held for Productive Use or Investment**	**1031.00-00**
	• Like Kind Property 200424001	1031.02-00
	• Exchanges Not Solely In Kind 200404044	1031.07-00
Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200403048 200411028	**1032.00-00**
Section 1033	**Involuntary Conversion** 200411001	**1033.00-00**
	• Definition of Involuntary Conversion Events 200408027	1033.02-00
Section 1041	**Transfers of Property Between Spouses or Incident to Divorce** 200408015	**1041.00-00**
Section 1042	**Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives**	**1042.00-00**
	• Requirements	1042.02-00
	• Written Statement 200423018	*1042.02-03*
Section 1060	**Special Allocation Rules for Certain Asset Acquisitions**	**1060.00-00**
	• General Rule/Residual Method	1060.01-00
	• Class IV Assets 200424002	*1060.01-04*

Section 1221	**Capital Asset v. Not a Capital Asset** ***200427025***	**1221.00-00**
	• Securities	1221.12-00
	• Business Hedges 200415009	*1221.12-02*
Section 1222	**Other Terms Relating to Capital Gains and Losses** 200403051 ***200427025***	**1222.00-00**
Section 1231	**Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)** ***200427025***	**1231.00-00**
Section 1295	**Qualified Electing Fund**	**1295.00-00**
	• Time For Making Election	1295.02-00
	• Retroactive Elections 200404026 200404027 200404028 200404038 200404039 200404040 200404041 200406025 200420023 200420025 200420023 200420025	*1295.02-02*
Section 1361	**Definitions** 200404037 200411015 200417014	**1361.00-00**
	• Small Business Corporation v. Not a Small Business Corporation 200404031	1361.01-00
	• More than One Class of Stock 200407006 200407006	*1361.01-04*
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• Qualified Subchapter S Trusts 200401009 200402009 200402019 200403031 200404045	*1361.03-02*
	• Electing Small Business Trusts 200401011	*1361.03-03*
	• Qualified Subchapter S Subsidiary 200403036 200404008	1361.05-00
Section 1362	**Election by Small Business Corporation** 200407011 200407011 200407012 200407012 200408011 200414040 200414041 ***200427020***	**1362.00-00**
	• Eligible v. Ineligible 200420027 200420027 200423002 200423005	1362.01-00
	• Late Elections 200403020 200403079 200404023 200404033 200404046 200404047 200406029 200406030 200407004 200407004 200408013 200408016 200408020 200409006 200409017 200409032 200411026 200411027 200411040 200414009 200414014 200414017 200414020 200414024 200414026 200414029 200414033 200414042 200414044 200419015 200419023 200420009 200420013 200420014 200420016 200425030 200425030 200425031 200425031 200425032 200425032 200425044 200425044 200416004 200417021 200417024 200417026 200417027 200417028 200417031 200418006 200418007 200418023 200418027 200418030 200418034 200420009 200420013 200420014 200420016 200422014 200422016 200422017 200422019 200422025 200422039 200423013 200423022 200425030 200425031 200425032 200425044 200426002 200426002 200426002 ***200427022***	*1362.01-03*
	• Termination of Election	1362.02-00
	• Ceases to be Small Business Corporation 200401009 200402009 200402019	*1362.02-02*

	• Passive Investment Income 200402021 200403078 200403083 200404019 200408017 200409011 200411011 200413008 200413008 200413008 200413009 200413009 200413009 200414038 200419024 200419025 200425036 200425036 200425037 200425037 200425039 200425039 200422015 200425036 200425037 200425039	*1362.02-03*
	• Inadvertent Terminations 200402021 200403081 200404045 200406016 200408011 200408021 200409012 200409023 200414004 200414012 200422012 200423017 200423021 ***200427003 200427005***	1362.04-00
Section 1366	**Pass-Thru of Items to Shareholders** 200402003	**1366.00-00**
Section 1368	**Distributions** 200401009 200402009 200402019	**1368.00-00**
Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200411015	**1374.00-00**
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200403078	**1375.00-00**
Section 1381	**Organizations to Which Part Applies** 200404003 200414019	**1381.00-00**
Section 1402	**Definitions**	**1402.00-00**
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200404048	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200403056	*1402.06-01*
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200423027	**1502.00-00**
	• Intercompany Transactions ***200427019***	1502.13-00
	• Loss Disallowance Rule 200409015 200409030	1502.20-00
	• Consolidated Net Operating Loss Deduction 200401013 200402013 200403017 200403018 200403039 200403074 200417029	1502.21-00
	• Filing Requirements 200401008 200411005 200420026 200425038 200425038 200418033 200418041 200420026 200425038	1502.75-00
	• When Group Remains in Existence 200420018 200420018	*1502.75-10*
Section 1503	**Computation and Payment of Taxes**	**1503.00-00**
	• Dual Consolidated Loss 200423007	1503.04-00
	• Dual Resident Corporation 200408001 200408026 200409036 200409037 200414030 200425028 200425028 200418043 200422024 200423003 200425028 ***200427004***	*1503.04-04*
Section 1504	**Definitions** 200425001 200425001 200425001	**1504.00-00**

Section 2001	**Imposition and Rate of Tax** 200411024	**2001.00-00**
Section 2031	**Definition** 200418005	**2031.00-00**
Section 2032	**Alternate Valuation** 200406039	**2032.00-00**
	• Exercise of Election 200419005	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200422045	**2032A.00-00**
Section 2033	**Property in Which Decedent Had an Interest** 200426008 200426008 200426008	**2033.00-00**
Section 2033A	**Family-Owned Business Deduction**	**2033A.00-00**
	• Qualified Family-Owned Business Interest 200410002	2033A.05-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200404009 200406041 200406042 200406043 200410014 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008	**2036.00-00**
	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200404004	2036.07-00
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200406041 200406042 200406043 200410014 200419011 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 200426008 200426008 200426008	**2038.00-00**
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200406040 200406041 200406042 200406043 200406044 200407018 200407018 200410014 200410015 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007 ***200427018***	**2041.00-00**
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 200404013	**2042.00-00**
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed**	**2044.00-00**
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016	2044.01-00
	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200413011 200413011 200413011	*2044.01-01*
	• Property Treated as Passing From Decedent 200403093	2044.02-00
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200425027 200425027 200425027	**2055.00-00**
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200418002	2055.02-00

	• Transfers Not Exclusively for Charitable Purposes 200402012	2055.07-00	
	• Disclaimers 200420007 200420007	2055.08-00	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00	
	• Reformations of Nonqualifying Interests 200414011	*2055.12-10*	
	• Transfers of Easements in Real Property 200418005	2055.14-00	
Section 2056	**Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)** 200417030 200422050	**2056.00-00**	
	• Qualified Terminable Interest Property 200403093 200406004 200407016 200407016	2056.07-00	
	• Effective Election 200410011 200411038	*2056.07-01*	
	• Qualifying Interest 200413011 200413011 200413011	*2056.07-03*	
Section 2057	**Sales of Certain Employer Securities (Repealed 1989)** 200422044 200425034	**2057.00-00**	**R**
Section 2501	**Imposition of Gift Tax (Imposed v. Not Imposed)** 200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010 200420011 200417001 200417002 200417003 200417014 200418003 200420011 200423006	**2501.00-00**	
Section 2511	**Transfers in General (Gift v. Not a Gift)** 200401009 200402009 200402019 200420011 200420011	**2511.00-00**	
Section 2512	**Valuation of Gifts**	**2512.00-00**	
	• Transfers for Insufficient Consideration 200401009 200402009 200402019	2512.13-00	
Section 2513	**Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)** 200408014 200409004 200409026 200422051	**2513.00-00**	
Section 2514	**Powers of Appointment (Transfer v. Not a Transfer)** 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	**2514.00-00**	
Section 2516	**Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)** 200408015	**2516.00-00**	
Section 2518	**Disclaimers**	**2518.00-00**	
	• Requirements for a Qualified Disclaimer 200406038	2518.01-00	
	• Undivided Portion of an Interest 200420007 200420007	2518.03-00	
Section 2519	**Disposition of Certain Life Estates** 200403093 200407016 200407016 200413011 200413011 200413011	**2519.00-00**	
Section 2522	**Charitable and Similar Gifts (Deductible v. Not Deductible)** 200404009	**2522.00-00**	
Section 2523	**Gift to Spouse (Marital Deduction Allowed v. Not Allowed)** 200403094	**2523.00-00**	

	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• Qualified Terminable Interest Property 200406004	*2523.06-01*
	• Treatment of Interest Retained by Donor Spouse 200413011 200413011 200413011	*2523.06-03*
Section 2601	**Tax On Generation Skipping Transfers** 200402020 200404005 200404006 200404007 200404012 200404013 200404014 200404017 200404018 200404020 200404021 200404022 200409003 200410008 200411024 200414010 200420011 200420021 200417001 200417002 200417003 200418003 200420011 200420021 200423006 200426005 200426005 200426005 200426006 200426006 200426006 200426007 200426007 200426007	**2601.00-00**
	• Exceptions	2601.03-00
	• Irrevocable Trusts 200401009 200402009 200402019 200406040 200406041 200406042 200406043 200406044 200410014 200410015 200417014	*2601.03-01*
Section 2631	**GST Exemption**	**2631.00-00**
	• Allocations Irrevocable 200401010 200403077	2631.01-00
Section 2632	**Special Rules for Allocation of GST Exemption** 200426013 200426013 200426013	**2632.00-00**
	• Time and Manner of Allocation 200401010 200402018 200403072 200403077 200406033 200409026 200419011 200419021 200419026 200419027 ***200427006 200427007 200427008***	2632.01-00
	• Allocation of Unused GST Exemption 200425029 200425029 200425029	2632.03-00
Section 2642	**Inclusion Ratio** 200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 200408005 200408014 200408025 200409002 200409028 200410006 200411009 200414002 200419011 200419022 200419028 200425002 200425002 200415002 200418021 200422051 200425002 ***200427010***	**2642.00-00**
	• Inclusion Ratio Defined 200409004 200411006 200418019 200426003 200426003 200426003 200426004 200426004 200426004	2642.01-00
Section 2652	**Other Definitions**	**2652.00-00**
	• Transferor Defined 200403093 200407016 200407016 200408014 200420010 200420010	2652.01-00
	• Special Election for QTIP 200404011 200411004 200425029 200425029 200425029 200426013 200426013 200426013 ***200427006 200427007 200427008***	*2652.01-02*
Section 2654	**Special Rules** 200426013 200426013 200426013	**2654.00-00**
	• Separate Shares 200425029 200425029 200425029	2654.03-00
Section 2701	**Special Valuation Rules for Transfers of Interests in Corporations or Partnerships** 200407006 200407006	**2701.00-00**
Section 2702	**Special Valuation Rules for Transfers in Trust** 200406045	**2702.00-00**

	• Valuation of Retained Interests 200408015	2702.01-00
Section 2703	**Certain Rights and Restrictions Disregarded** 200407006 200407006	**2703.00-00**
Section 2704	**Treatment of Lapsing Rights and Restrictions** 200407006 200407006	**2704.00-00**
Section 3121	**Definitions**	**3121.00-00**
	• Employment	3121.02-00
	• If Employed in States Where There are Political Subdivisions or Instrumentalities 200418035	*3121.02-05*
	• Employees	3121.04-00
	• Common Law Tests 200407014 200407014	*3121.04-01*
	• Insurance Salesmen ***200427001***	*3121.04-18*
	• Employer v. Not an Employer 200415008	3121.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• Past Audit 200402005 200421001	*3121.10-03*
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200410005	3121.15-00
Section 3402	**Income Tax Collected at Source** 200423028	**3402.00-00**
Section 3405	**Special Rules for Pensions, Annuities, and Certain Other Deferred Income** 200426027 200426027 200426027	**3405.00-00**
Section 4051	**Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)** 200403001	**4051.00-00**
Section 4121	**Imposition of Tax on Coal** 200417005	**4121.00-00**
Section 4261	**Transportation of Persons by Air (Taxable v. Nontaxable)** 200404001 200425047 200425047 200425048 200425048 200425047 200425048	**4261.00-00**
Section 4371	**Foreign Insurers Policies Tax (Taxable v. Not Taxable)** 200403075 200409022 ***200427013 200427014***	**4371.00-00**
	• Reinsurance 200410012	4371.03-00
Section 4940	**Excise Tax on Net Investment Income (Applicable v. Not Applicable)** 200408033 200408034 200408035	**4940.00-00**
Section 4941	**Excise Taxes on Acts of Self-Dealing** 200403051 200408031 200425051 200425051 200423029 200425051	**4941.00-00**
	• Special Rules as to Liability 200420029 200420029	4941.03-00
	• Definition of Self-Dealing 200408033 200408034 200408035 200420029 200420029 200421010	4941.04-00

Section 4942	**Taxes on Failure to Distribute Income** 200418046	**4942.00-00**
	• Initial 15% Tax on Undistributed Income 200415010	4942.01-00
	• Definitions of Principal Terms	4942.03-00
	• Qualifying Distribution 200408033 200408034 200408035 200411050 200415010 200421010	*4942.03-05*
	• Set-Asides 200411049 200411050 200418053	*4942.03-07*
Section 4943	**Excise Taxes on Excess Business Holdings**	**4943.00-00**
	• Definition of Excess Business Holdings 200408033 200408034 200408035	4943.03-00
	• Other Definitions and Rules	4943.04-00
	• Business Enterprise 200407024 200407024	*4943.04-03*
Section 4944	**Excise Tax on "Jeopardizing" Investments** 200408033 200408034 200408035 200415010	**4944.00-00**
Section 4945	**Excise Taxes on Taxable Expenditures** 200409040 200420031 200420032 200415010 200420032	**4945.00-00**
	• Definition of Taxable Expenditure	4945.04-00
	• Grants to Individuals 200408033 200408034 200408035 200419035	*4945.04-04*
	• Grants to Organizations 200408033 200408034 200408035	*4945.04-05*
	• Expenditure Responsibility 200421010	*4945.04-06*
Section 4946	**Definitions and Special Rules** 200408031 200415010	**4946.00-00**
	• Disqualified Person 200423029	4946.01-00
Section 4947	**Treatment of Certain Nonexempt Trusts as Charitable Foundations**	**4947.00-00**
	• Split-Interest Trusts 200408031	4947.02-00
Section 4958	**Excess Benefit Transaction** 200413014 200413014 200413014 200421010	**4958.00-00**
Section 4971	**Taxes on Failure to Meet Minimum Funding Standards** 200401018 200406047 200422055	**4971.00-00**
	• Additional Tax 200422059	4971.02-00
Section 4972	**Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)**	**4972.00-00**
	• Excess Contributions 200403096 200404050	4972.02-00
Section 4975	**Tax on Prohibited Transactions**	**4975.00-00**
	• Statutory Exemptions	4975.04-00

	• ESOP Loans 200408032	*4975.04-02*
Section 4976	**Taxes with Respect to Funded Welfare Benefit Plans** 200413013 200413013 200413013	**4976.00-00**
Section 4979	**Tax on Certain Excess Contributions** 200403096 200404050	**4979.00-00**
Section 4982	**Excise Tax on Undistributed Income of Regulated Investment Companies** 200417012	**4982.00-00**
Section 6020	**Returns Prepared for or Executed by Secretary** 200421002	**6020.00-00**
	• Failure to File Return 200421002	6020.01-00
	• Return Prepared by IRS Personnel 200421002	6020.02-00
Section 6041	**Information at Source** 200409033 200420028 200420028	**6041.00-00**
Section 6103	**Confidentiality and Disclosure of Returns and Return Information**	**6103.00-00**
	• Disclosure for Tax Administration Purpose 200423026	6103.11-00
Section 6229	**Period of Limitations for Making Assessments** 200414045	**6229.00-00**
Section 6401	**Amounts Treated as Overpayments**	**6401.00-00**
	• Assessment or Collection After Limitation Period 200421002	6401.01-00
Section 6404	**Abatements** 200421002	**6404.00-00**
Section 6501	**Limitations on Assessment and Collection (Barred v. Not Barred)** 200414045	**6501.00-00**
Section 6502	**Collection After Assessment (Timely v. Not Timely)** 200421002	**6502.00-00**
Section 6621	**Determination of Rate of Interest; Compounding of Interest**	**6621.00-00**
	• Overpayment and Underpayment Rates 200407015 200407015 200411003	6621.01-00
Section 6700	**Promoting Abusive Tax Shelters** 200402008	**6700.00-00**
Section 7518	**Tax Incentives Relating to Merchant Marine Capital Construction Costs** 200425003 200425003 200425003	**7518.00-00**
Section 7519	**Required Payments for Entities Electing Not To Have Required Taxable Year**	**7519.00-00**
	• Computation of Required Payment 200411043	7519.01-00
	• Timely Payments 200411043	7519.02-00
	• Refund of Required Payments 200411043	7519.03-00

Section 7602 **Examination of Books and Witnesses** **7602.00-00**
200425046 200425046 200425046

Section 7610 **Fees and Costs for Witnesses** **7610.00-00**
200417032

Section 7701 **Definitions** **7701.00-00**
200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035 200420008 200425043 200425043 200420008 200422005 200422006 200422007 200422008 200422009 200422043 200423019 200423023 200425043 200426012 200426012 200426012

• Partnerships v. Associations 7701.02-00
200413002 200413002 200413002 200419023 200425031 200425031 200417024 200425031

• Association v. Trust 7701.03-00
200418028

• Liquidating Trusts *7701.03-06*
200407002 200407002

Section 7704 **Certain Publicly Traded Partnerships Treated as Corporations** **7704.00-00**

• Qualifying Income 7704.03-00
200411018 200422023

Section 9100 **Extension of Time for Making Certain Elections** **9100.00-00**
200401010 200401012 200402002 200402015 200403002 200403003 200403004 200403005 200403036 200403052 200403053 200403054 200403072 200403077 200403080 200403092 200404008 200404011 200404031 200404036 200406001 200406005 200406028 200406033 200407003 200407003 200407005 200407005 200408003 200408005 200408014 200408025 200409002 200409004 200409012 200409014 200409016 200409026 200410006 200410011 200411004 200411006 200411009 200411038 200413002 200413002 200413002 200413003 200413003 200413003 200413006 200413006 200413006 200414002 200414005 200414006 200414008 200414049 200419002 200419005 200419011 200419021 200419022 200419026 200419027 200419028 200420010 200425002 200425002 200425012 200425012 200425029 200425029 200425042 200425042 200425043 200425043 200416001 200416003 200416014 200417008 200417009 200417010 200417011 200418004 200418019 200418021 200418024 200418025 200418026 200418029 200418031 200418038 200418042 200420010 200421004 200422021 200422027 200422028 200422029 200422030 200422031 200422032 200422033 200422034 200422035 200422036 200422043 200422044 200422046 200422050 200422051 200423004 200423008 200423009 200423010 200423011 200423019 200423023 200425002 200425012 200425029 200425042 200425043 200426003 200426003 200426003 200426004 200426004 200426004 200426013 200426013 200426013 200426015 200426015 200426015 ***200427006 200427007 200427008 200427010***

• Section 42; Low-Income Housing Credit 9100.01-00
200419029 200425045 200425045 200425045

• Section 146; Volume Cap 9100.03-00
200401001 200411041

• Section 168; MACRS 9100.04-00
200404032 200409031

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200402006 200403040

• Section 442; Accounting Periods 9100.09-00
200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200418022 200422010 200422042 ***200427002 200427026***

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200425035 200425035 200418039 200425035

• Extension of Time For Filing Return 9100.19-00
200402018 200425034 200425034 200425034

• Section 1502; Election to File Consolidated Return 9100.20-00
200401008 200411005 200425038 200425038 200418033 200418041 200425038

• Other 9100.22-00
200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028 ***200427004***

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200418040

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200409015 200409030

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 200408022 200408023 200409013 200409029 200411029 200411030 200411039 200414003 200414014 200414028 200414035 200419007 200419008 200419009 200420008 200425004 200425004 200425005 200425005 200425006 200425006 200425007 200425007 200425008 200425008 200425009 200425009 200425010 200425010 200425011 200425011 200425013 200425013 200425014 200425014 200425015 200425015 200425016 200425016 200425017 200425017 200425018 200425018 200425019 200425019 200425020 200425020 200425021 200425021 200425022 200425022 200425023 200425023 200425024 200425024 200425025 200425025 200425026 200425026 200425031 200425031 200417013 200417023 200417024 200417025 200418011 200418012 200418013 200418014 200418015 200418016 200418036 200420008 200422002 200422005 200422006 200422007 200422008 200422009 200422011 200422026 200425004 200425005 200425006 200425007 200425008 200425009 200425010 200425011 200425013 200425014 200425015 200425016 200425017 200425018 200425019 200425020 200425021 200425022 200425023 200425024 200425025 200425026 200425031 200426012 200426012 200426012

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

• U.S. Income Tax Treaties 9114.03-00

• *Australia* *9114.03-02*
200416008

• *Germany* *9114.03-13*
200406007 200420012 200420012

• *Ireland* *9114.03-19*
200403075 200404029 200404030 200409022

• *Luxembourg* *9114.03-24*
200409025

Section 9999 **Miscellaneous Issues** **9999.00-00**

• Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00
200402007

• Not Able to Identify Under Present List 9999.98-00
200404049 200407019 200407019 200412003 200412004 200412005 200412006
200412007 200412008 200412009 200415007 200423001