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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**	**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** 200137006 200236001 200236001	**25A.00-00**
Section 29	**(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source** 200102010 200103008 200103009 200151012 200151013 200204030 200209014 200209044 200222017 200222018 200239019 200239019 200239019 200241008 200241008 200241008 200241009 200241009 200241009 200241018 200241018 200241018 200241019 200241019 200241019 200241027 200241027 200241027 200241031 200241031 200241031 200134017 200135003 200135003 200135003 200135003 200201015 200201015 200203032 200207009 200210013 200210017 200215005 200215007 200215008 200215009 200215017 200216002 200216003 200216004 200216011 200216015 200218027 200221041 200230009 200230009 200236032 200236032 200238016 200238016 200238016 200242007	**29.00-00**
Section 32	**(Former Section 43 Redesignated Section 32) Earned Income Credit** 200112001 200120036 200120037 200126030	**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** 200128013 200227013	**41.00-00**
	• Alternative Incremental Credit 200104007 200114027 200118007 200149004 200149005 200204026 200217054 200223048 200223049 200241042 200241042 200241042 200148017 200207004 200210008 200210021 200210023	41.01-00
	• Qualified Research Expenses 200103010 200131007	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 200227009 200203011 200203012 200203013 200203014 200216027	42.04-00

	• *Waiver for Certain Federally-Assisted Existing Buildings* 200105038 200219009 200219010 200224029 200235018 200235018	*42.04-07*	
	• Qualified Low-Income Housing Project 200137028	42.07-00	
	• *Set-Aside Requirement* 200107022 200112051	*42.07-01*	
	• *Date for Meeting Requirements* 200107022 200112051 200217013	*42.07-03*	
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00	
	• *Buildings Financed with Tax-Exempt Bonds* 200109011 200109012 200109013 200109014 200219030 200220011 200220020 200234005 200234005 200234005 200234005 200147008 200147009 200147010 200147011	*42.08-04*	
	• *Special Rules* 200134006	*42.08-07*	
	• Recapture of Credit 200206037 200209011 200233013 200233014 200233015 200234010 200234010 200234010 200234010 200234011 200234011 200234011 200234011 200232018 200232019 200232020	42.10-00	
	• Certifications and Other Reports to the Secretary 200137044	42.12-00	
	• 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	
Section 45	**Electricity Produced from Certain Renewable Sources**	**45.00-00**	
	• In General 200151033 200206034 200142018 200202048	45.01-00	
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 52	**Special Rules** 200118052	**52.00-00**	
Section 55	**Alternative Minimum Tax**	**55.00-00**	

	• Alternative Minimum Taxable Income 200103073	55.03-00
Section 59	**Other Definitions and Special Rules**	**59.00-00**
	• Alternative Minimum Tax Foreign Tax Credit	59.01-00
	• *Limitations and Exceptions* 200110019	*59.01-01*
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• *Elections* 200210055	*59.05-04*
	• *Research and Experimental Expenditures* 200117006	*59.05-08*
Section 61	**Gross Income v. Not Gross Income** 200101023 200102044 200105039 200106007 200106007 200106021 200106021 200107017 200108010 200110022 200116016 200119047 200122032 200127040 200149019 200151033 200209007 200209008 200211042 200213011 200213014 200217052 200222001 200222003 200227003 200234056 200234056 200234056 200234056 200141022 200142005 200143019 200146025 200147022 200147028 200202033 200203010 200207018 200210018 200210019 200221032 200229018 200229018 200229018 200229018 200229018 200230029 200230029	**61.00-00**
	• Return of Capital v. Income	61.02-00
	• *Court Awards, Settlements, etc.* 200111044 200128031	*61.02-06*
	• Loan or Mortgage v. Sale 200101023 200102044 200107017 200110022 200120001 200122032 200130009 200151033 200217052 200234056 200234056 200234056 200234056 200147022 200210019	61.03-00
	• Foreign Currency Transactions 200106007 200106007	61.07-00
	• Compensation for Services 200147052	61.09-00
	• *Discharge of Indebtedness* 200235030 200235030	*61.09-18*
	• Interest 200145013 200203061	61.15-00
	• Rents and Royalties 200237020	61.16-00
	• *Advance Rentals and Bonuses* 200103006	*61.16-01*
	• *Lease v. Sale* 200234039 200234039 200234039 200234039 200232003	*61.16-03*
	• Dividends	61.17-00
	• *Discharge of Stockholder's Indebtedness* 200203061	*61.17-04*
	• Discharge of Indebtedness 200132035 200222026	61.22-00
	• *Purchase Price Adjustment* 200101004	*61.22-03*

	• Bonds	61.24-00
	• *Issuance* 200125004	*61.24-01*
	• Damages, Court Awards, Settlements 200116005 200137031	61.28-00
	• *Compensatory, Punitive, etc., Damages* ***200243021***	*61.28-02*
	• *Return of Capital--Basis* 200108029	*61.28-03*
	• Agents--Conduits 200151014 200136008 200136008	61.29-00
	• Assignments	61.30-00
	• *Anticipatory Assignment of Income* 200107019	*61.30-03*
	• Indians 200238047 200238047 200238047	61.32-00
	• Who is the Taxpayer 200116005 200124019	61.39-00
	• Governmental Benefits and Subsidies 200138007	61.40-00
	• Form v. Substance 200101023 200102044 200107017 200108003 200110022 200122032 200151033 200217052 200234056 200234056 200234056 200234056 200147022 200210019	61.43-00
	• *Lease of Property* 200112020 200113016 200120011 200145002 200205023 200217024 200227018 200201022 200201022 200203053	*61.43-01*
	• Recovery of Items Previously Deducted--Tax Benefit 200136008 200136008	61.44-00
	• Character of Income	61.49-00
	• *Capital Gain v. Ordinary Income* 200211042	*61.49-01*
Section 62	**Adjusted Gross Income Defined** 200115033	**62.00-00**
	• Trade and Business Deductions of Employees 200115033	62.02-00
	• *Reimbursements* 200115033 200235006 200235006	*62.02-02*
	• *Non-Reimbursements Arrangements* 200115033 200132002	*62.02-03*
	• *Tool / Equipment Rental* 200127004	*62.02-05*
Section 66	**Treatment of Community Income** 200102012	**66.00-00**
Section 71	**Alimony--Separate Maintenance Payments** 200127039 200233022 200141036	**71.00-00**

Section 72	**Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)** 200113022 200117044 200117045 200121072 200128061 200222032 200225038 200225039 ***200243047 200148084 200208017 200230037 200230037 200235043*** 200235043 200240051 200240051 200240051 200240051	**72.00-00**
	• 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 200115040	72.07-00
	• On or After Starting Date 200115040	*72.07-01*
	• Before Starting Date 200115040 200151038	*72.07-02*
	• Lump Sum 200115040	*72.07-03*
	• Allocation of Amounts 200115040	*72.07-04*
	• Investment In Contract 200115040	*72.07-05*
	• Distribution Of Deductible Employee Contributions 200215032	72.15-00
	• Premature Distributions From Annuity Contracts	72.17-00
	• Exception 200113022	*72.17-01*
	• Required Distributions Where Holder Dies	72.19-00
	• Exceptions 200151038	*72.19-01*
	• Tax on Early Distributions from Qualified Retirement Plans 200119060 200126037 200130057 200142022 200148051	72.20-00
	• Death 200110033	*72.20-02*
	• Substantially Equal Payments 200103078 200105066 200106039 200106039 200115039 200116056 200118057 200119060 200122048 200131035 200214029 200222036 200202074 200202075 200202076 200203072	*72.20-04*
	• Annuity Contracts Not Held By Natural Persons 200206047	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)** 200102011 200210025	**79.00-00**

	• Inclusion in Employee Income 200117038	79.03-00	
	• Determination of Cost of Insurance 200117038	79.04-00	
Section 81	**(Repealed-1987 Act) Certain Increases In Suspense Accounts**	**81.00-00**	**R**
	• Vacation Pay 200136006 200136006	81.02-00	R
Section 83	**Property Transferred in Connection With Performance of Services** 200104020 200118046 200130008 200204005 200203018	**83.00-00**	
	• Election to Include in Gross Income in Year of Transfer	83.02-00	
	• *Manner of Making Election* 200128037	*83.02-01*	
	• *Revocability of Election* 200212021 200229004 200229004 200229004 200229004 200229004	*83.02-04*	
	• Applicability of Section 200117020 200151011 200212005 200212007 200212008	83.05-00	
	• Deduction by Employer 200110020 200206003 200136003 200136003	83.08-00	
	• Nonqualified Stock Options 200219016 200139001 200139001	83.11-00	
	• Rabbi Trusts 200127031 200128006	83.13-00	
Section 86	**Social Security and Tier 1 Railroad Retirement Benefits** 200235026 200235026	**86.00-00**	
Section 101	**Certain Death Benefits (Excluded v. Not Excluded From Gross Income)** 200227036	**101.00-00**	
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00	
	• *Transfer for Consideration* 200111038 200120007	*101.01-02*	
Section 102	**Gifts and Inheritances** 200137031	**102.00-00**	
Section 103	**Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)** 200116012	**103.00-00**	
	• State and Local	103.02-00	
	• *Political Subdivisions* 200204032 200227023 200143025	*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)** 200116040 200222001 200238019 200238019 200238019 200242008	**104.00-00**	
	• Health and Accident Insurance 200108010 200204021 200146010 200146011 200146012	104.01-00	

	• Workmen's Compensation 200106011 200106011 200108007 200115014 200130005 200204007 200222004 200226018 200234024 200234024 200234024 200234024 200138008 200148040 200212009 200236014 200236014	104.02-00
	• Damages 200121031 ***200243021***	104.03-00
Section 105	**Accident and Health Plans (Excluded v. Not Excluded)** 200108010 200235043 200235043	**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)** 200108010 200117038 200131011 200222019 200210024 200235043 200235043	**106.00-00**
Section 108	**Income From Discharge of Indebtedness** 200111030 200111031 200111033 200111034 200111035 200145009 200147023	**108.00-00**
	• Exclusion From Gross Income 200111030 200111031 200111033 200111034 200111035 200147023 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**
	• Did Not Reduce Income Tax 200145004	111.01-00
	• Tax Refunds 200106021 200106021	111.06-00
Section 115	**Income of States, Municipalities, etc.** 200109002 200112028 200116009 200127033 200129015 200214026 ***200243023 200243040 200201001 200201001***	**115.00-00**
	• Separate Entity v. Integral Part	115.02-00
	• *Political Subdivision* 200210024	*115.02-02*
	• Income Accruing to the State 200210025	115.06-00
Section 117	**Qualified Scholarships** 200102054 200127048 200127050	**117.00-00**
	• Qualified Scholarships	117.01-00
	• *Qualified Tuition and Related Expenses* 200137006	*117.01-02*
	• Limitation 200113020	117.05-00

	• *Determination of Amount Representing Payment For Service* 200226005	*117.05-05*
	• *Reporting and Withholding Requirements* 200226005	*117.05-06*
	• Qualified Tuition Reduction 200137041 200149030	117.06-00
	• *Employee, Etc.* 200149030	*117.06-03*
	• *Discrimination in Favor of Highly Compensated Employees* 200137041	*117.06-05*
Section 118	**Contributions to the Capital of a Corporation** 200134021	**118.00-00**
	• Contributions by Shareholders	118.01-00
	• *Shareholder Contributions* 200227007	*118.01-01*
	• *Nonshareholder Contributions* 200110002 200224023 200227007 200133036 200133037 200148002 200231015 200231015 200236024 200236024	*118.01-02*
	• Contributions in Aid of Construction 200134021 200148002 200236024 200236024	118.02-00
	• Contributions v. Sale of Services 200227007	118.03-00
Section 121	**Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))** 200104005	**121.00-00**
	• General Requirements	121.01-00
	• *Ownership* 200119014	*121.01-02*
	• Election 200124011	121.03-00
Section 125	**Cafeteria Plans** 200117038	**125.00-00**
Section 132	**Certain Fringe Benefits**	**132.00-00**
	• Working Condition Fringe 200137039 200231016 200231016 200236022 200236022	132.03-00
	• De Minimis Fringe	132.04-00
	• *In General* 200219005	*132.04-01*
	• Transit Passes / Van Pools 200105007	132.10-00
Section 141	**Private Activity Bond; Qualified Bond** 200205009 200211003 200225010	**141.00-00**
	• Private Business Tests 200211022 200143031 200240028 200240028 200240028 200240028	141.01-00
	• *Business Use Test* 200132017 200211022 200240028 200240028 200240028 200240028	*141.01-01*

	• Management Contracts 200205009	141.07-00
	• *Safe Harbor* 200222006	*141.07-01*
Section 142	**Exempt Facility Bond**	**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* 200145007 200145012 200223011	*142.04-02*
	• Local Furnishing of Electrical Energy or Gas 200117026 200120014	142.06-00
	• Qualified Hazardous Waste Facilities 200207010	142.08-00
	• Solid Waste Disposal Facility 200226002 200146043 200207010	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* 200147051	*143.07-01*
Section 144	**Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Redevelopment Bond**	**144.00-00**
	• Small Issue Bond Defined 200116014	144.01-00
	• *Manufacturing Facility* 200122004 200234012 200234012 200234012 200234012	*144.01-10*
Section 145	**Qualified 501(c)(3) Bonds** 200107020 200124002	**145.00-00**
Section 146	**Volume Cap**	**146.00-00**
	• Carryforward of Allocation 200103058 200128002 200151001 200211026 200135018 200135018 200135018 200135018 200147014 200208014 200212022 200229002 200229002 200229002 200229002 200229002 200232002	146.07-00
Section 147	**Other Requirements Applicable to Certain Private Activity Bonds**	**147.00-00**
	• Public Approval Requirement 200126006	147.06-00
Section 148	**Arbitrage** 200116004 200119045 200209003 200147015 200210006 200229020 200229020 200229020 200229020 200229020	**148.00-00**
	• Higher Yielding Investment	148.02-00
	• *Investment Property* 200116004	*148.02-01*
	• Temporary Period Exception 200210006	148.05-00
	• Required Rebate to the U.S. 200214005	148.08-00

	• 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**
	• Advance Refundings 200139007 200139007 200229020 200229020 200229020 200229020 200229020	149.03-00
Section 150	**Definitions and Special Rules** 200114012	**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**
	• Non Relatives 200108010	152.04-00
	• 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)** 200108001 200116043 200127022 200137050 200149013 200213004 200224011 200133006 200143001 200146008 200147012 200218022 200230044 200230044 200240001 200240001 200240001 200240001	**162.00-00**
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 200127031 200139005 200139005 200216013	162.02-00
	• Certain Goods and Services	162.04-00
	• *Insurance* 200121019 200209017	*162.04-02*
	• *Capture Insurance* 200105014 200125005 200125009 200130032 200149003	*162.04-03*
	• *Advertising--Contests, Prizes, etc.* 200121006	*162.04-09*
	• Certain Business Expenses	162.05-00
	• *Compromise Settlement of Claims* 200137065 200211041	*162.05-03*
	• *Taxes* 200238041 200238041 200238041	*162.05-15*
	• Travel (See Also Issues 162.12-06 and 162.13-03)	162.08-00
	• *Reasonable v. Unreasonable* 200137002	*162.08-20*
	• Rents and Royalties	162.09-00
	• *Conveyance and Leaseback* 200217024	*162.09-06*

	• *Equipment Leasing* 200150011	*162.09-10*
	• 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*
	• *Aerospace ISP - Deductibility of Illegal Bribes, Kickbacks and Other Payments* 200128004	*162.21-15*
	• Deductible by Whom 200147013	162.23-00
	• Legal Expenses	162.25-00
	• *Capital Expenditure* 200126018	*162.25-04*
	• *Defending, Settling, etc., Civil Action* 200126018 200143006 200143030	*162.25-08*
	• Capital v. Expense 200108029 200121003 200126008	162.26-00
	• Year Deductible 200102003	162.28-00
	• Form v. Substance 200105003 200128007 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 200139001 200139001 200229016 200229016 200229016 200229016 200229016	162.36-00
	• *General Rules* 200133014	*162.36-01*
	• *Covered Employees* 200115036 200129016 200219015 200234030 200234030 200234030 200234030 200216001	*162.36-02*
	• *Performance-Based Compensation* 200104022	*162.36-04*
	• *Stock Options* 200127006	*162.36-08*
Section 163	**Interest** 200111001 200116008 200131015 200143001 200146013 200150012 200203061	**163.00-00**
	• Installment Purchases 200236007 200236007	163.01-00
	• Limitation on Investment Interest in General	163.03-00

	• *Investment Income and Expenses* 200146018 200216012	*163.03-03*
	• Personal Interest in General 200211018	163.05-00
	• Qualified Residence Interest	163.06-00
	• *Qualified Residence* 200137033	*163.06-04*
	• Original Issue Discount 200116008	163.07-00
	• *Related Foreign Person* 200135011 200135011 200135011 200135011	*163.07-02*
	• 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
	• Bond Issuance Premium 200125004 200142005	163.14-00
Section 164	**Taxes** 200238030 200238030 200238030	**164.00-00**
	• Income Taxes 200126005 200225030 200238041 200238041 200238041	164.03-00
Section 165	**Deductions For Losses** 200106005 200106005 200119007	**165.00-00**
	• Worthless Securities 200226004	165.06-00
	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00
	• Other 200221008	165.11-00
	• Abandonment Losses 200132031	165.13-00
Section 166	**Bad Debts** 200120001	**166.00-00**
	• Basis 200151011 200242004	166.01-00
	• Partially Worthless Debt 200101001 200134005	166.03-00
Section 167	**Depreciation** 200110001 200119007	**167.00-00**
	• Property Used in the Trade or Business 200203001	167.01-00
	• Retirement and Abandonment 200141026	167.10-00
	• Tangibles	167.13-00
	• *Buildings* 200110001	*167.13-05*

	• *Office Furniture and Equipment* 200110001	*167.13-08*
	• *Component Parts* 200110001	*167.13-11*
	• All Industries ISP - Amortization of Order Backlog (Inventory) 200151011	167.14-00
	• *Licenses and Franchises* 200142007	*167.14-06*
	• *Other Intangible Property* 200206014 200227009 200142007 200208002 200210053 200216016 200216018 200216027 200240004 200240004 200240004 200240004	*167.14-11*
	• Ownership of Depreciable Interest 200106019 200106019	167.15-00
	• Post-1970 CLADR Assets 200214015	167.24-00
	• Computer Software 200236028 200236028	167.28-00
Section 168	**Modified Accelerated Cost Recovery System** 200137026 200206038 200227009 200216027	**168.00-00**
	• Recovery Period 200235021 200235021 200236028 200236028	168.18-00
	• Classification of Property 200122002 200206015 200206021 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200139023 200139023 200139025 200139025 200144031 200146047 200146052 200148005 200148015 200203009 200221016 200229021 200229021 200229021 200229021 200229021 200232012	168.20-00
	• *Asset Classes* 200216030	*168.20-02*
	• Redeterminations, Changes in Use 200216030	168.32-00
	• Retirements 200141026	168.35-00
Section 169	**Amortization of Pollution Control Facilities** 200116018	**169.00-00**
Section 170	**Charitable, Etc. Contributions and Gifts** 200112064 200112065 200117043 200122025 200149007 200213021 200241044 200241044 200241044 200143025 200215032 200230007 200230007	**170.00-00**
	• Time of Making Contribution 200209020 200141018 200141019 200142019 200202034 200230029 200230029	170.01-00
	• Percentage Limitations 200112064 200112065	170.07-00
	• *Churches* 200209055	*170.07-01*
	• *Medical Organizations and Hospitals* 200127052 200147059	*170.07-03*
	• *Governmental Units* 200140032	*170.07-05*

	• *Publicly Supported Organizations* 200204040 200150027	*170.07-06*
	• Donees of Charitable Contributions in General 200230005 200230005 200230007 200230007	170.09-00
	• *United States, States, Political Subdivisions, Etc.* 200151015	*170.09-01*
	• *Religious, Charitable, Etc. Organizations* 200121078 200149045	*170.09-02*
	• Ordinary Income and Capital Gain Property 200119005 200215020	170.11-00
	• *Reduction in General* 200125003	*170.11-01*
	• *Qualified Appreciated Stock* 200112022 200112024 200112025	*170.11-05*
	• Disallowance of Deduction 200241044 200241044 200241044	170.12-00
	• *Partial Interests in Property* 200108012 200108013 200108014 200205008 200223013 200223014 200140027 200207026	*170.12-03*
	• *Beneficiaries Limited to Small Class* ***200243050***	*170.12-06*
	• *Expectation of Benefit* 200236027 200236027 200238041 200238041 200238041	*170.12-07*
	• *Substantiation* 200101031	*170.12-09*
	• 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 200148003 200148009 200148010 200148012 200148013 200148014	172.01-00
	• *10-Year Carryover* ***200243034***	*172.01-05*
	• *Joint Returns* 200118003	*172.01-08*
	• Deferred Statutory or Tort Liability Losses 200125006 200129002 200133005 200136002 200136002	172.07-00
Section 174	**Research and Experimental Expenditures (Deductible v. Not Deductible)** 200125019 200145011 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 197	**Amortization of Goodwill & Certain Other Intangibles** 200106006 200106006 200137013 200137014 200137023 200137050 ***200243002*** 200207006 200240004 200240004 200240004 200240004	**197.00-00**
	• Certain Elections for Intangible Property 200116042 200137047	197.01-00
Section 212	**Expenses for Production of Income** 200111001	**212.00-00**
	• Tax Matters 200115032	212.18-00
	• 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 200140017	213.05-00
Section 215	**Alimony, etc., Payments** 200233022	**215.00-00**
Section 216	**Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder** 200125013 200135014 200135014 200135014 200135014	**216.00-00**
	• Status As Cooperative Housing Corporation 200217042 200232029 200232031	216.01-00
	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
Section 217	**Moving Expenses (Deductible v. Not Deductible)**	**217.00-00**
	• Year Deductible 200115034	217.13-00
Section 219	**Retirement Savings**	**219.00-00**
	• Limitations and Restrictions	219.02-00
	• *Maximum Deductions* 200151051	*219.02-01*
Section 245	**Dividends Received From Certain Foreign Corporations**	**245.00-00**
	• Dividends Received From FSC 200137038	245.09-00
Section 263	**Capital Expenditures (Deductible v. Not Deductible)** 200109001 200116043 200137050 200213004 200136010 200136010 200147012 200148006 200207006 200207011 200216013 200235021 200235021 200240001 200240001 200240001 200240001	**263.00-00**
	• Development Costs	263.02-00
	• *Oil and Gas Wells (See Also 291.02-01 et seq.)* 200102006	*263.02-01*
	• Permanent Improvements 200108029	263.03-00

	• *Determination of Useful Life* 200122002	*263.03-01*
	• Refinancing	263.05-00
	• *Reorganization* 200126008	*263.05-01*
	• Stocks and Bonds	263.07-00
	• *Commissions* 200114008	*263.07-01*
	• Leases 200145003	263.08-00
	• Advertising, Good Will, Expansion 200217007 200147035	263.11-00
	• Legal, Accounting, etc., Expenses 200103004	263.12-00
	• Acquisition of Property, Intangibles 200109001	263.13-00
	• *Contracts* 200217025	*263.13-06*
	• Allocation Between Capital Expenditure and Expense 200202026	263.14-00
	• Interest and Carrying Costs - Straddles 200130010 200131015 200151011 200150012	263.21-00
Section 263A	**Capitalization and Inclusion in Inventory Costs of Certain Expenses** 200119009 200137016 200225013 200227009 200216027	**263A.00-00**
	• Activities Subject to Capitalization 200146028	263A.01-00
	• *Production Activities* 200146009	*263A.01-01*
	• *Property Acquired for Resale* 200121006	*263A.01-02*
	• Exceptions	263A.02-00
	• *Farmers* 200242010	*263A.02-07*
	• Capitalization of Costs	263A.03-00
	• *Indirect Costs* 200128003	*263A.03-02*
	• Allocation Methods 200144003	263A.04-00
	• *Simplified Resale Method* 200111014	*263A.04-06*
	• Transition Rules	263A.06-00
	• *3-Year Average Method* 200206012	*263A.06-02*
	• Change in Method of Accounting under Section 263A 200111014 200128003	263A.07-00
	• Interest Capitalization	263A.08-00

	• *Designated Property* 200101003	*263A.08-01*
	• Unit of Property 200101003	263A.10-00
Section 264	**Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)** 200213010 200202028 200210010 200230037 200230037	**264.00-00**
Section 265	**Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)** 200129009	**265.00-00**
	• Allocation of Expenses Between Exempt and Non-Exempt Income 200127041	265.01-00
	• Interest Expenses Relating to Tax-Exempts 200110024	265.04-00
Section 267	**Losses, Expenses, and Interest With Respect to Transactions Between Related Parties**	**267.00-00**
	• Expenses and Interest: In General	267.02-00
	• *Matching of Deduction and Payee Income* 200125004	*267.02-01*
	• 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	274.01-00
	• Traveling 200242038	274.03-00
	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200103015 200235006 200235006	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028	274.14-00
Section 280A	**Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Home, Etc.**	**280A.00-00**
	• Use by Taxpayer as Employee 200121070	280A.06-00
Section 280G	**Golden Parachute Payments** 200110009 200110013 200110025 200212005 200212007 200212008	**280G.00-00**

	• Definitions 200108008 200236006 200236006	280G.01-00
	• *Parachute Payment* 200212013	*280G.01-01*
Section 301	**Distributions of Property** 200117004 200127012 200151049 200222008	**301.00-00**
	• Dividend in Property 200122001	301.01-00
	• *Foreign Corporation Distributor* 200124008	*301.01-02*
	• 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** 200111032 200117004 200204035 200222008 200212030 200238040 200238040 200238040	**302.00-00**
	• Not Essentially Equivalent to a Dividend	302.01-00
	• *Meaningful Reduction of Interest* 200218004	*302.01-04*
	• Disproportionate Redemption of stock 200125010	302.02-00
	• Complete Termination of Interest 200125010 200203021	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200229005 200229005 200229005 200229005 200229005 200230002 200230002	302.04-00
	• Constructive Ownership	302.05-00
	• *Waiver of Family Attribution by Individual* 200117016 200203021	*302.05-01*
	• *Waiver of Family Attribution by Entity* 200102017	*302.05-02*
Section 303	**Distributions In Redemption of Stock to Pay Death Taxes** 200141015 200242025	**303.00-00**
	• Stock Redemption Within Required Period 200141015	303.01-00
	• Series of Redemptions 200141015	303.02-00
Section 304	**Redemption Through Use of Related Corporations**	**304.00-00**
	• Acquisition by Subsidiary	304.01-00
	• *Distribution to which Section 301 Applies* 200141003	*304.01-03*
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• *Distribution Treated as an Exchange Under Section 302* 200111004	*304.02-05*

Section 305	**Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)** 200103052 200211035 200215016 200215018	**305.00-00**
	• Stock Dividends 200122001 200125013 200135020 200135020 200135020 200135020 200215049	305.01-00
	• Disproportionate Distributions 200116002 200117016	305.04-00
	• Certain Transactions Treated as Distributions 200116002	305.06-00
Section 311	**Taxability of Corporation on Distribution** 200125013 200213017 200239001 200239001 200239001	**311.00-00**
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	**318.00-00**
Section 331	**Gain or Loss to Shareholders in Corporate Liquidations** 200214016 200210035 200236031 200236031	**331.00-00**
	• Liquidation in Kind	331.01-00
	• *Valuation* 200213020	*331.01-01*
	• Liquidation v. Reorganization 200117008	331.05-00
Section 332	**Complete Liquidation of Subsidiaries** 200105034 200105035 200107016 200128015 200129024 200132014 200137042 200148004 200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009	**332.00-00**
	• Nonrecognition of Gain or Loss 200118045 200129029 200137036 200226004 200239022 200239022 200239022	332.01-00
Section 336	**Gain or Loss Recognized on Property Distributed in Complete Liquidation** 200103055 200214016	**336.00-00**
	• Liquidation in a Reorganization 200117008	336.03-00
	• 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)** 200103055 200105034 200105035 200128015 200132005 200204020 200204029 200217044 200139006 200139006 200146054	**337.00-00**
	• Conversion to Tax Exempt 200103055	337.14-00

	• Loss Disallowance 200138005	337.16-00
Section 338	**Certain Stock Purchases Treated as Asset Acquisitions**	**338.00-00**
	• Express Election	338.01-00
	• *Time in which Election must be made* 200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200105043 200107001 200107002 200108028 200114025 200116003 200116013 200119011 200119038 200121039 200121041 200121043 200121047 200122038 200125039 200125050 200125063 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200130033 200131017 200131026 200132030 200137035 200204033 200204036 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200211020 200211027 200211029 200211031 200213025 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 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200241029 200241029 200241029 200241030 200241030 200241030 200133032 200133033 200134009 200134015 200135040 200135040 200135040 200135040 200138013 200139004 200139004 200140029 200140030 200140038 200141039 200142013 200144014 200144017 200146048 200146053 200147041 200148044 200148050 200201030 200201030 200202046 200202049 200202058 200202066 200202067 200203056 200210057 200210058 200210059 200216009 200218020 200230031 200230031 200232014 200232023 200232024 200235017 200235017 200235019 200235019 200235020 200235020 200237018 200237025 200238033 200238033 200238033 200238037 200238037 200238037	*338.01-02*
	• Qualified Stock Purchase 200122007	338.02-00
	• International Aspects of Section 338 200103031	338.50-00
	• Adjusted Gross-Up Basis (AGUB) 200144028	338.60-00
	• Allocation of AGUB Among Target Assets 200144028	338.70-00
Section 346	**(Amended-1982) Partial Liquidation Defined**	**346.00-00**
	• Termination of a Business 200229005 200229005 200229005 200229005 200229005	346.02-00
Section 351	**Transfer to Corporation Controlled by Transferor** 200103034 200104025 200107016 200109039 200111013 200112014 200114002 200117039 200121013 200121071 200122022 200125007 200204002 200206006 200209029 200211030 200214025 200217021 200224011 200224026 200134008 200135001 200135001 200135001 200135001 200139002 200139002 200150001 200150009 200208022 200212012 200218022 200235005 200235005 200237004 200242006	**351.00-00**
	• Control v. No Control by Transferor 200126016	351.01-00
	• Series of Transactions 200211030 200136022 200136022 200136023 200136023 200236008 200236008	351.02-00

Section 355 **Distribution of Stock and Securities of a Controlled Corporation** **355.00-00**

200103054 200104024 200104028 200105060 200107008 200108019 200108021 200109023 200109045 200114002 200116024 200118044 200118050 200119048 200121069 200122041 200125055 200128038 200128039 200129007 200131024 200149020 200151040 200204034 200209029 200224009 200227016 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200239005 200239005 200239005 200239006 200239006 200239006 ***200243049*** 200133011 200133034 200135039 200135039 200135039 200135039 200138015 200138024 200139011 200139011 200139026 200139026 200139028 200139028 200140033 200140039 200142012 200143029 200146019 200148001 200148049 200201032 200201032 200212012 200215031 200221009 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200230006 200230006 200236044 200236044

• Spin-Off 355.01-00

200101006 200101020 200102036 200103037 200103057 200104001 200104012 200104025 200105031 200107016 200107031 200109031 200111026 200111029 200112055 200113019 200114002 200115001 200118018 200118045 200119012 200120015 200120030 200125011 200125044 200126012 200126028 200129006 200129023 200129029 200129032 200130003 200131003 200137011 200137036 200137042 200151042 200151043 200151044 200205035 200206022 200209029 200209047 200213016 200214014 200214021 200217006 200219025 200220019 200223002 200225005 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200239022 200239022 200239022 ***200243027 200243032 200133035*** 200134014 200138025 200139001 200139001 200139009 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021 200231003 200231003 200231008 200231008 200237022

• *Split-Off* *355.01-01*

200102045 200104003 200108019 200108021 200109020 200118004 200121042 200121044 200125020 200129030 200137019 200145029 200205001 200205034 200206041 200209018 200211032 200217051 200220010 200223007 200226007 200226036 200234053 200234053 200234053 200234053 ***200243028 200243036*** 200133016 200134010 200138004 200140042 200146020 200207025 200215027 200215034 200231006 200231006

• *Split-Up* *355.01-02*

200116025 200121061 200202060

• Active Business 355.03-00

200104025 200108019 200108021 200112055 200126012

• Business Purpose 355.04-00

200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200234025 200234025 200234025 200234025 200135038 200135038 200135038 200135038 200202059 200221009

• Control 355.05-00

• *Distribution of Control* *355.05-01*

200125083

• 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 200133035 200215047 200242028

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

200211032

	• Reorganization Exchange 200118045	356.01-00
Section 357	**Assumption of Liability (Gain Recognized v. Not Recognized)** 200121013 200122022 200237003	**357.00-00**
	• Tax Avoidance Purpose v. No Avoidance Purpose 200206006	357.01-00
Section 358	**Basis to Distributees**	**358.00-00**
	• Assumption of Liabilities 200121013 200122022 200224011 200150001	358.03-00
Section 362	**Basis to Corporations** 200206006 200237003	**362.00-00**
Section 367	**Foreign Corporations** 200106004 200106004 200114002 200137036 200209029 200203058 200212012	**367.00-00**
	• Transfer to Foreign Corporations Subject to Section 367(a) 200221046	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200122026 200203015 200221046	367.03-00
	• Reorganizations Described in Section 368(a)(1)(B) 200221046	*367.03-01*
	• Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement 200221046	*367.03-07*
	• Requirements of Gain Recognition Agreement 200147004	*367.03-10*
	• Transactions Described in Section 367(b) Complete liquidation of Foreign 200148036 200148037	367.10-00
	• Subsidiary 200128040	*367.10-01*
	• Attribution of Earnings and Profits on an Exchange Described in Section 351 354, or 356 200148036 200148037	*367.10-03*
Section 368	**Definitions Relating to Corporate Reorganizations** 200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022 200237017 200240051 200240051 200240051 200240051	**368.00-00**
	• Statutory Merger or Consolidation (Type "A") 200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 200234044 200140011 200140068 200203058	368.01-00
	• Using Stock of Corporation Controlling Acquiring Corporation 200119049 200132007 200236005 200236005	*368.01-01*
	• Using Stock of Corporation Controlling Merged Corporation 200136022 200136022 200136023 200136023	*368.01-02*
	• Stock for Stock (Type "B") 200208017	368.02-00
	• Stock for Property (Type "C") 200111023 200111024 200115010 200115030 200116028 200225031	368.03-00
	• Substantially All the Property 200103056 200115016 200115030 200116028	*368.03-01*

	• Assets for Control of Transferee (Type "D") 200101006 200101020 200102036 200102038 200102045 200103057 200104001 200104012 200104028 200107031 200109027 200111026 200111029 200113019 200114002 200118004 200118018 200118045 200119012 200119048 200120015 200120030 200121042 200121044 200121069 200122041 200125020 200125044 200128051 200129029 200130003 200131003 200131024 200137011 200137036 200137042 200204034 200205001 200205034 200206022 200209018 200209029 200209047 200211032 200213016 200214014 200214021 200217006 200217051 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061 200234061 200234061 200239005 200239005 200239005 200239006 200239006 200239006 200239022 200239022 200239022 ***200243028 200243032 200243036*** 200133011 200133016 200134010 200134014 200135021 200135021 200135021 200135021 200135022 200135022 200135022 200135022 200135039 200135039 200135039 200135039 200136012 200136012 200136013 200136013 200138004 200138025 200139009 200139009 200140039 200141040 200141045 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200207025 200212012 200215031 200216006 200218021 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200236038 200236038 200236044 200236044 200237022	368.04-00
	• Recapitalization (Type "E") 200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008	368.05-00
	• Change in Identity, etc. (Type "F") 200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	368.06-00
	• Continuity of Interest Rule 200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	368.08-00
	• *Savings and Loan or Life Insurance Companies* 200115027 200121054	*368.08-01*
	• *Proprietary Interest Continuity* 200103034 200105050	*368.08-02*
	• Plan of Reorganization	368.09-00
	• *Several Steps* 200118011 200144001	*368.09-01*
	• Liquidation v. Reorganization 200117008	368.12-00
	• Transactions Involving Two or More Investment Companies 200103056 200115016	368.13-00
Section 381	**Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)** 200105034 200105035 200150009	**381.00-00**
Section 382	**Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes** 200130011 200140049 200143001	**382.00-00**
	• General Rule 200225014 200207002 200238025 200238025 200238025	382.01-00
	• Scope of Section 382 Limitation	382.02-00

	• *Closing of the Books* 200112054 200125056 200220016	*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* ***200243034 200242035***	*382.12-08*
	• *Controlled Groups* 200202043 200202044	*382.12-16*
Section 384	**Limitation on Use of Preacquisition Losses to Offset Built-in Gains** 200125007 200238017 200238017 200238017	**384.00-00**
Section 385	**Treatment of Certain Interests in Corporations as Stock or Indebtedness** 200205031 200134004 200142005 200148039	**385.00-00**
	• Debt v. Equity 200126001 200145005 200135011 200135011 200135011 200135011 200235004 200235004	385.01-00
	• New Financial Products 200130010	385.03-00
	• *Debt v. Equity Issues* 200130010	*385.03-02*
Section 401	**Qualified Pension, Profit-Sharing, and Stock Bonus Plan** 200101037 200103075 200105058 200105067 200106045 200106045 200113032 200116046 200121072 200121079 200127031 200128056 200128061 200130057 200205050 200211047 200213029 200222032 200225038 200225039 200234070 200234070 200234070 200134031 200135044 200135044 200135044 200135044 200147056 200148077 200208028 200208029 200208030 200208033 200216034 200229048 200229048 200229048 200229048 200229048 200240051 200240051 200240051	**401.00-00**
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200137065 200230044 200230044	401.04-00
	• Required Distributions 200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 200208031 200221048 200221051 200221056 200221059 200221061 200236052 200236052	401.06-00
	• *In General* 200104033 200110034 200111054	*401.06-01*
	• *Employee Dies Before Entire Interest Distributed* 200105063 200105065 200106046 200106046 200110033 200121073 200126036 200126038 200126039 200131032 200131033 200209062 200223065 200234074 200234074 200234074 200234074 200208031 200221048 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041	*401.06-02*
	• Union-negotiated Multiemployer Pension Plans 200109049 200115042 200132042 200151056 200133051	401.28-00

	• Cash or Deferred Arrangements 200116050 200132043 200149036 200241054 200241054 200241054 200235043 200235043 200236047 200236047	401.29-00
	• *Special Distribution Requirements* 200105064 200127053 200211049 200134034 200218039 200236053 200236053	*401.29-02*
Section 402	**Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)** 200116046 200127027 200127031 200127054 200127055 200128057 200130057 200137065 200213032 200234070 200234070 200234070 200234070 200147056 200208017 200212036 200236047 200236047	**402.00-00**
	• Exempt Trust 200149036 200230044 200230044	402.01-00
	• Non-Exempt Trust 200128006	402.02-00
	• Amounts Distributed or Made Available to Beneficiary 200231019 200231019	402.06-00
	• Unrealized Appreciation of Employer's Securities ***200243052 200138030 200138031 200202078***	402.07-00
	• Rollover Contributions 200127055 200128057 200213032	402.08-00
	• *Rollover Lump Sums* 200107040 200138030 200138031 200202078 200215032	*402.08-01*
	• *By a Surviving Spouse* 200204038 200211054 200222033	*402.08-05*
	• Tax on Lump Sum Distributions 200215032	402.09-00
Section 403	**Taxation of Employee Annuities (Taxable v. Not Taxable)** 200101038 200104035 200113032 200113033 200113033 200116052 200117038 200121072 200124030 200128061 200241051 200241051 200241051 200141046 200148054 200148077 200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052	**403.00-00**
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200202027	403.04-00
	• Rollover Amounts 200101038 200124030	403.05-00
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.)** 200137064 200137065 200234070 200234070 200234070 200234070 200133049 200133050 200135045 200135045 200135045 200135045 200147056 200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044	**404.00-00**
	• Pension Trust or Annuity Plans 200242047	404.01-00
	• Stock Bonus and Profit-Sharing Trusts 200149036	404.02-00
	• Deferred Compensation 200128006	404.10-00

	• Year of Deduction 200107012	404.11-00
Section 408	**Individual Retirement Accounts** 200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200241053 200241053 200241053 200136030 200136030 200136031 200136031 200150036 200208017 200208028 200208029 200208030 200208033 200221051 200221057 200221062 200229048 200229048 200229048 200229048 200229048 200242044	**408.00-00**
	• Qualification 200136031 200136031	408.02-00
	• *Benefit Distributions* 200151051 200151054 200204048 200210066	*408.02-01*
	• Rollover Contributions 200106047 200106047 200109051 200110033 200121073 200126038 200129036 200130056 200151054 200136030 200136030 200150036 200208031 200221048	408.03-00
	• Individual Retirement Annuity 200222032 200225038 200225039	408.05-00
	• Distributions 200126041 200127027 200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044	408.06-00
	• Prohibited Transactions 200215061	408.07-00
Section 408A	**Roth IRA** 200126040 200142022 200148051 200150034	**408A.00-00**
Section 409	**Qualifications for Tax Credit Employee Stock Ownership Plans** 200223066	**409.00-00**
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• *Definition of Employer Securities* 200111053 200116051 200125090	*409.01-09*
Section 412	**Minimum Funding Standards**	**412.00-00**
	• Funding Standard Account 200109049 200225043	412.01-00
	• Funding Method 200242042	412.04-00
	• Minimum Funding Waiver 200101039 200109048 200121074 200121075 200121076 200127056 200137067 200149041 200149046 200214030 200134028 200135042 200135042 200135042 200135042 200135048 200135048 200135048 200135048 200141053 200141057 200141059 200148061 200148065 200148067 200148076 200148079 200202073 200210064 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043	412.06-00
	• Accrued Benefit Waiver 200103077	412.07-00
Section 414	**Definitions and Special Rules** 200103075 200139032 200139032 200141046 200148054 200236046 200236046	**414.00-00**
	• Service for Predecessor Employer 200109050	414.01-00

	• Employees of Businesses Under Common Control 200125094	414.03-00
	• Mergers and Consolidations of Plans or Transfers of Plan Assets 200230042 200230042	414.06-00
	• Governmental Plan 200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049 200230042 200230042	414.07-00
	• Church Plan 200107042 200108044 200108050 200124025 200125095 200149038 200239036 200239036 200239036 ***200243053 200136027 200136027 200141047 200148055*** 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048	414.08-00
	• Certain Employee Contributions 200116049 200116055 200120042 200126042 200127049 200128060 200129037 200129038 200129039 200130051 200130052 200137068 200204041 200204043 200204049 200204050 200223070 200224034 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200147054 200147055 200203076 200216035 200221058 200221060 200221063 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054	414.09-00
Section 415	**Limitations on Benefits and Contributions Under Qualified Plans** 200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051	**415.00-00**
	• Limitation for Defined Benefit Plans 200109049 200115042 200132042 200151056 200133051 200148081	415.01-00
	• Limitation for Defined Contribution Plans 200230044 200230044	415.02-00
	• *Annual Addition* 200213033	*415.02-01*
Section 419	**Treatment of Funded Welfare Benefit Plans** 200113009 200137066 200219002 200203071	**419.00-00**
	• Qualified Asset Account 200137062 200203073 200203074 200203075	419.11-00
	• Account Limit	419.12-00
	• *Collectively Bargained Funds* 200137062	*419.12-02*
	• Ten or More Employer Plan Exception 200127047 200219002 200133047	419.14-00
Section 419A	**Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)** 200113009 200119064 200210025	**419A.00-00**
Section 420	**Transfers to Retiree Health** 200112063	**420.00-00**
Section 422	**Incentive Stock Options**	**422.00-00**
	• Stockholder Approval 200139001 200139001	422.03-00
Section 423	**Employee Stock Purchase Plans** 200102042 200241001 200241001 200241001 200139001 200139001	**423.00-00**

Section 424	**Definitions and Special Rules** 200112021	**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 200106022 200106022 200151027 200222014	444.03-00
Section 446	**General Rule for Methods of Accounting (Permissible v. Not Permissible)** 200110031 200122019 200225006 200234069 200234069 200234069 200234069 200146025 200242001	**446.00-00**
	• Clearly v. Not Clearly Reflecting Income 200213004 200146028 200242010	446.01-00
	• Reconstruction of Taxable Income	446.02-00
	• Reasonable v. Unreasonable 200140078	*446.02-06*
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	• Required by Commissioner 200142001	*446.04-02*
	• Consent Needed 200102004 200146056	*446.04-03*
	• Change in Method of Accounting for Depreciation 200122002 200206014 200206015 200206021 200214003 200222022 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200136007 200136007 200139023 200139023 200139025 200139025 200142008 200146047 200146052 200148005 200148015 200208002 200210053 200216016 200216018 200229021 200229021 200229021 200229021 200229021	*446.04-17*
	• Change in Method of Depreciation Under Rev. Proc. 84-74 200106020 200106020	*446.04-19*
	• 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*
	• Notional Principal Contracts 200102005	446.21-00
	• Termination Payments 200145010	*446.21-03*
	• 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)** 200102008 200105004 200105061 200110005 200117017 200151003 200209015 200222003 200225006 200227012 200141046 200147052 200148054	**451.00-00**

	• Annual Theory 200101023 200102044 200107017 200110022 200122032 200217052 200234056 200234056 200234056 200234056 200147022 200210019	451.01-00
	• Conditions and Contingencies 200118046 200236003 200236003	451.04-00
	• Tax Refunds 200211043	451.08-00
	• Escrowed Income 200110002	451.09-00
	• Prepaid and Advance Income	451.13-00
	• *Services (Rev. Rul. 71-21)* 200102034 200147032	*451.13-01*
	• Constructive Receipt 200118046 200120024 200130008 200130015 200143007 200203006	451.14-00
	• *Compensation* 200202027	*451.14-04*
	• Income From Sales 200111011	451.15-00
	• Accrual Method 200131006 200147032	451.19-00
	• Special Rules for Crop Insurance Proceeds 200213026	451.23-00
Section 453	**Installment Method (Available v. Not Available)** 200125073 200218034	**453.00-00**
	• Revocation of Elections 200226039 200230016 200230016	453.08-00
	• Contingent Payment Sales	453.09-00
	• *Alternative Basis Recovery* 200236036 200236036	*453.09-01*
Section 455	**Prepaid Subscription Income** 200132014	**455.00-00**
Section 457	**Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations** 200102013 200104026 200119017 200145006 200205007 200141046 200148054	**457.00-00**
	• Year of Inclusion in Gross Income 200103017 200107028 200111008 200117038 200120022 200131011 200144007 200202027	457.01-00
	• Eligible Deferred Compensation Plan Defined 200103017 200107028 200111008 200120022 200131011 200144007	457.05-00
	• *Tax Exempt Organization* 200128006	*457.05-03*
	• Distribution Requirements	457.07-00
	• *Unforeseeable Emergency* 200122009	*457.07-02*
	• Special Rules	457.09-00
	• *Length of Service Award Plans* 200224002	*457.09-08*

	• Ineligible Plans 200229001 200229001 200229001 200229001 200229001	457.10-00
	• Exclusive Benefit Set-Asides	457.12-00
	• *Trusts* 200103017	*457.12-01*
	• *Custodial Accounts and Contracts* 200107028 200111008 200144007	*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)** 200104011 200105052 200107007 200108017 200112011 200149013 200209010 200209017 200219014 200225006 ***200243022 200243024 200143001 200203004*** 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	**461.00-00**
	• Accrual Method 200126008 200147032 200236007 200236007	461.01-00
	• Cash Method 200106005 200106005	461.02-00
	• Incurred Liabilities 200216013	461.06-00
	• *Accrual Basis* 200131005	*461.06-01*
	• Contested Liabilities 200106005 200106005	461.07-00
	• Accrual of Other Taxes 200122008	461.16-00
Section 465	**Deductions Limited to Amount at Risk** 200120020 200237003	**465.00-00**
Section 467	**Certain Payments for the Use of Property or Services**	**467.00-00**
	• Recapture of Prior Understated Inclusions Under Leaseback or Long-Term Agreements 200105003	467.07-00
	• *Leaseback or Long-Term Agreements* 200128007	*467.07-03*
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** 200105052 200107007 200108017 200121028 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132020 200132022 200132024 200132031 200209010 200219014 ***200243022 200243024 200207016 200208004 200218019 200229009 200229009 200229009*** 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046	**468A.00-00**
	• Income and Deductions of the Taxpayer	468A.03-00

	• *Formulas or Other Methods* 200107011 200109016 200109025 200112012 200112015 200112016 200112062 200113008 200119032 200119034 200119037 200120025 200120026 200121045 200121046 200128016 200129012 200129013 200129019 200129020 200137055 200137056 200137057 200137058 200146014 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022	*468A.03-04*
	• Ruling Amount	468A.04-00
	• *Revised Schedules* 200104017 200105036 200105037 200105047 200107005 200107011 200108016 200109016 200109025 200110017 200110018 200112007 200112012 200112015 200112016 200112026 200112062 200113008 200114011 200114013 200114014 200114015 200114016 200115006 200119032 200119034 200119037 200120025 200120026 200121014 200121017 200121020 200121021 200121029 200121030 200121045 200121046 200122020 200122029 200122030 200122031 200122037 200125049 200125052 200128009 200128010 200128016 200128020 200129005 200129012 200129013 200129019 200129020 200129025 200132019 200137055 200137056 200137057 200137058 200239010 200239010 200239010 200241025 200241025 200241025 200141016 200146014 200147024 200147025 200147027 200147029 200147030 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200240009 200240009 200240009 200240009	*468A.04-02*
Section 468B	**Special Rules For Designated Settlement Funds** 200106021 200106021 200213015 200222001 ***200243034 200138006***	**468B.00-00**
	• Taxation of Designated Settlement Funds 200104030	468B.02-00
	• Definitions	468B.04-00
	• *Designated Settlement Fund* 200242035	*468B.04-02*
	• Other Funds 200149013	468B.06-00
	• Clarification Of Taxation of Certain Funds 200113025	468B.07-00
Section 469	**Passive Activity Losses and Credits Limited** 200102018 200106018 200106018 200111001 ***200243025 200144013***	**469.00-00**
	• Passive Activity Defined 200206016 200234049 200234049 200234049 200234049	469.03-00
Section 471	**General Rule for Inventories** 200125001 200242010	**471.00-00**
	• Need for Inventories 200121006	471.01-00
	• Items Includible v. Not Includible in Inventory 200203001	471.09-00
Section 472	**Last-In, First-Out Inventories**	**472.00-00**
	• Election 200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052	472.01-00
	• LIFO Conformity Requirement 200239032 200239032 200239032	472.05-00

	• Dollar Value Method 200128003	472.08-00
	• Inventory Price Index Method 200121022	472.09-00
	• Bargain Purchase 200121022	472.15-00
Section 475	**Mark to Market Accounting Method for Dealers in Securities** 200120001 200150008	**475.00-00**
	• Treatment of Securities Marked to Market 200150008	475.01-00
	• Definitions	475.05-00
	• *Items that are not Securities* 200150008	*475.05-03*
	• Securities Traders 200209052 200209053 200209054	475.08-00
Section 481	**Adjustments Required by Changes in Method of Accounting** 200151004 200209025	**481.00-00**
Section 482	**Allocation of Income and Deductions Among Taxpayers** 200108003 200117039 200121071 200125007 200149019 200205003 200206006 200217021 200224011 200139008 200139008 200150001 200237003 200238022 200238022 200238022 200238025 200238025 200238025	**482.00-00**
	• Correlative Adjustments 200148016	482.03-00
	• Applicability to Nonrecognition Transactions 200135001 200135001 200135001 200135001	482.06-00
	• Services 200230001 200230001	482.09-00
	• Transfer or Use of Intangibles 200230001 200230001	482.11-00
	• *Cost Sharing Agreements* 200103024 200225009	*482.11-08*
	• Sale of Tangible Property 200148025	482.12-00
	• *Rate of Return/Profit Split* 200148025	*482.12-05*
	• Allocation of Net Income 200203053	482.13-00
	• Sham Transaction 200108003	482.15-00
	• Allocation of Deductions 200203053	482.17-00
	• Rev. Proc. 65-17 200229019 200229019 200229019 200229019 200229019	482.23-00
Section 483	**Interest on Certain Deferred Payments**	**483.00-00**
	• Exceptions and Limitations	483.04-00
	• *Original Issue Discount* 200116008	*483.04-02*

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) **501.00-00**
200101036 200102052 200102053 200116007 200117043 200120002 200120003 200124021 200127055 200128057 200128059 200149045 200217044 200135047 200135047 200135047 200135047 200230018 200230018 200236049 200236049

• Title-Holding Company 501.02-00
200214035 200214036

• Religious, Charitable, etc., Institutions and Community Chest 501.03-00
200103084 200121078 200127052 200132040 200211051 200222030 200225042 200140084 200147059 200150027 200216037

• *Foundations* *501.03-02*
200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117042 200151057 200204039 200205048 200205049 200206057 200219036 200219039 200222034 200225042 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241056 200241056 200241056 200140085 200140086 200148080 200218036 200218041 200218042 200221050 200232036 200238050 200238050 200238050

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

• *Homes for Aged and Related Organizations (See Also 0501.04-02)* *501.03-10*
200150038

• *Hospitals and Health Clinics (See Also 0501.06-03)* *501.03-11*
200101034 200103083 200106037 200106037 200106038 200106038 200106042 200106042 200106043 200106043 200106044 200106044 200108045 200108046 200108047 200108048 200108049 200110030 200118054 200132039 200151045 200206058 200211051 200214035 200214036 200233025 200241050 200241050 200241050 200134027 200203070 200216036 200218037 200238051 200238051 200238051 200240053 200240053 200240053 200240053

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

• *Political Action Organizations* *501.03-17*
200151060

• *Scientific Organizations* *501.03-24*
200149035

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

• *State Instrumentalities* *501.03-26*
200126032 200216037

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

• *Organizational and Operational Tests* *501.03-30*
200114040 200219036 200219039 200225046 200218036 200218041 200218042

• *Lessening the Burdens of Government* *501.03-33*
200124022

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 501.04-00

• *Local Associations of Employees* *501.04-01*
200219037

	• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200103084 200223067 200150026	501.06-00
	• Social Clubs	501.07-00
	• *Business with Nonmembers* 200104038	*501.07-05*
	• Fraternal Beneficiary Societies (See Also 0501.03-09) 200222032 200225038 200225039	501.08-00
	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200108010 200204045 200225041	501.09-00
	• *Permissible Benefits* 200211053	*501.09-01*
	• *Inurement* 200211053 200223068 200203073 200203074 200203075	*501.09-03*
	• Local Benevolent Life Insurance Associations, etc.	501.12-00
	• *Mutual or Cooperative Electric Companies* 200148085	*501.12-03*
	• Income Inures v. does Not Inure to Private Individual 200230005 200230005	501.32-00
	• Legislative and Political Propaganda Activities 200151060	501.38-00
Section 502	**Feeder Organizations (Exempt v. Not Exempt)**	**502.00-00**
	• Section 501 (c)(3) Organizations 200149044 200241050 200241050 200241050	502.01-00
Section 507	**Termination of Private Foundation Status** 200103076 200103079 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200111045 200111049 200111050 200114036 200114037 200114043 200115038 200116048 200119056 200119057 200120041 200120043 200121080 200121081 200121082 200124023 200124024 200124026 200124027 200125092 200125093 200127051 200130053 200130054 200151057 200151058 200151059 200204042 200204053 200205048 200205049 200206057 200219043 200219044 200226045 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241049 200241049 200241049 200241056 200241056 200241056 ***200243051 200243057*** 200140083 200140084 200140085 200140086 200143028 200148082 200148083 200150031 200150039 200201035 200201035 200201036 200201036 200215054 200215055 200215056 200216032 200216033 200221064 200221065 200221066 200221067 200221068 200221069 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200242045 200242046	**507.00-00**
	• Termination Under Section 507(a)(1) 200101035 200111045 200117042 200137060	507.01-00
	• *Special Rules* 200151052 200151053	*507.01-01*
	• Termination Under Section 507(a)(2)(A) 200111045 200221050	507.02-00

	• Termination Under Section 507(b)(1)(A) 200115044 200225045	507.03-00
	• Termination Under Section 507(b)(1)(B) 200204039 200220030 200225045	507.04-00
	• Liability of Transferee Organizations 200117042 200204039 200140083 200140084 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 200150027	**508.00-00**
Section 509	**Private Foundation Defined** 200106042 200106042 200106043 200106043 200106044 200106044 200117043 200135047 200135047 200135047 200135047	**509.00-00**
	• Definitions 200108045 200108046 200108047 200108049	509.01-00
	• Private Foundation 200137060	*509.01-01*
	• Support 200150039	*509.01-02*
	• Exceptions to Private Foundation Status 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200147059	509.02-00
	• Publicly Supported Organizations 200127052 200130048 200130049 200130055 200147059 200150027	*509.02-01*
	• Supporting Organizations 200115044 200127052 200130048 200130049 200130055 200149045 200204040 200147059 200208027 200215048 200218037	*509.02-02*
	• Continuation of Private Foundation Status 200103076 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200151057 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241049 200241049 200241049 200241056 200241056 200241056 200140085 200140086 200216032 200216033 200238050 200238050 200238050	509.03-00
Section 511	**Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)** 200102052 200102053 200103076 200103085 200106042 200106042 200106043 200106043 200106044 200106044 200108051 200112064 200112065 200117043 200119061 200126033 200126034 200126035 200131034 200132040 200211051 200213021 200214035 200214036 200225044 200233031 200141058 200147059 200148066 200150032 200150033 200150035 200215057 200215058 200215059 200215060 200216036	**511.00-00**
	• Organizations Subject to Tax 200101036 200236049 200236049	511.01-00
	• Section 501(c)(2) Corporations 200214035 200214036	511.02-00

Section 512	**Unrelated Business Taxable Income (Taxable v. Not Taxable)** 200102051 200108045 200108046 200108047 200108049 200114039 200117043 200127052 200128059 200130048 200130049 200130055 200149044 200149045 200151046 200151047 200211051 200213027 200214035 200214036 200220028 200223067 200233024 200233031 ***200243056 200141049 200147058 200147059*** 200148057 200148074 200150026 200208027 200216036 200236049 200236049 200237027 200242041	**512.00-00**
	• Exception, Additions, and Limitations on Unrelated Income 200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046 200234071 200234071 200234071 200234071	512.01-00
	• *Rents and Royalties* 200104031 200149043 200219037 200222030 200225046 200241050 200241050 200241050 200136025 200136025	*512.01-01*
	• *Rent v. Ordinary Business Profits* 200149035	*512.01-02*
	• Partnerships 200118054 200151045 200206058 200218037	512.02-00
	• Advertising (See Also 0501.26-02) 200102051 200128059	512.05-00
	• Definitions	512.09-00
	• *General* 200225044	*512.09-01*
	• *Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)* 200104038 200137062 200223068	*512.09-03*
	• Modifications 200151062	512.10-00
Section 513	**Unrelated v. Not Unrelated Trade or Business** 200102051 200106042 200106042 200106043 200106043 200106044 200106044 200107036 200108048 200114039 200117043 200126033 200149044 200151047 200204051 200206058 200211051 200213027 200214035 200214036 200222031 200222032 200225038 200225039 200225044 200147059 200150026 200203069 200216037 200218037 200230005 200230005 200236049 200236049 200236051 200236051	**513.00-00**
	• Advertising, etc., Activities 200102051 200225046	513.02-00
	• Cooperatives 200223067 200148085	513.03-00
	• Sales and Service to Public 200124022 200151061 200222030	513.04-00
Section 514	**Unrelated Debt-Financed Income** 200125096 200213027 200214035 200214036 200233031 200233032 200216036 200235042 200235042 200237027	**514.00-00**
	• Rent and Deductions 200132040	514.01-00
	• Definitions--Debt-Financed Property 200211052	514.06-00
	• Acquisition Indebtedness 200137061 200224014 200233023 200134025	514.07-00

Section 527	**Political Organizations** 200103084	**527.00-00**
	• Political Expenditures by Exempt Organizations 200151060	527.04-00
Section 528	**Certain Homeowners Associations** 200203027	**528.00-00**
Section 529	**Qualified State Tuition Programs** 200214032 200134032 200231020 200231020 200232035	**529.00-00**
Section 541	**Imposition of Personal Holding Company Tax (Imposed v. Not Imposed)** 200105032 200132023	**541.00-00**
Section 552	**Definition of Foreign Personal Holding Company**	**552.00-00**
	• Certain Excluded Banks and Corporations 200102016	552.02-00
Section 561	**Deduction v. Not a Deduction for Dividends Paid**	**561.00-00**
	• Date of Payment 200213017	561.02-00
	• Regulated Investment Companies 200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200121016 200143023	561.05-00
	• Real Estate Investment Trusts 200122001	561.06-00
Section 562	**Dividends Eligible v. Not Eligible for Dividends-Paid Deduction** 200122001	**562.00-00**
	• Distributions in Liquidation 200121016	562.02-00
	• Preferential Dividends 200121002 200213017	562.03-00
	• Class of Stock 200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200143023	*562.03-02*
Section 565	**Consent Dividends** 200147005	**565.00-00**
	• General Rule	565.01-00
	• Making and Filing Consents 200105032 200132023 200240022 200240022 200240022 200240022	*565.01-02*
Section 584	**Common Trust Funds** 200145041	**584.00-00**
	• Merger of Common Trust Funds 200132010	584.04-00
Section 595	**Foreclosure on Property Securing Loans** 200129003	**595.00-00**
Section 597	**Federal Financial Assistance Provided** 200119007	**597.00-00**
Section 613	**Percentage Depletion** 200219004	**613.00-00**
	• Gross Income From Property 200146046	613.02-00

	• *Depletable Gross Income* 200110008	*613.02-08*
Section 616	**Development Expenditures** 200102007	**616.00-00**
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 200151046 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*
	• Disposal of Timber With a Retained Economic Interest (See Also 631.04-00) 200151046	631.02-00
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** 200142011 200240027 200240027 200240027 200240027	**642.00-00**
	• Foreign Tax Credit 200105001	642.01-00
	• Charitable Deduction 200138027 200140080	642.03-00
	• *Paid or Permanently Set Aside* 200221011	*642.03-03*
	• *Pooled Income Funds* 200214017 200214018	*642.03-06*
Section 643	**Definitions Applicable to Subparts A, B, C, and D** 200116016	**643.00-00**
	• Income Defined 200226015 200210002	643.02-00
	• Multiple Trusts 200105039 200105044 200127037 200149016 200209007 200209008 200210056 200210061	643.06-00
Section 651	**Deductions for Trusts Distributing Current Income Only** 200140080 200240010 200240010 200240010 200240010 200242037	**651.00-00**
Section 661	**Deduction for Estates and Trusts Accumulating Income or Distributing Corpus** 200140080 200207018 200240010 200240010 200240010 200240010 200242037	**661.00-00**
	• Amounts Paid, Credited, or Required to Be Distributed 200226031 200210002	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**
	• Separate Share Rule 200210002	663.05-00

Section 664	**Charitable Remainder Trusts** 200109006 200127038 200205008 200219012 200140027 200202078 200203034 200207026 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012	**664.00-00**
	• Character of Distribution 200127023 200215032	664.01-00
	• Definitions 200218008	664.03-00
	• *Charitable Remainder Unitrust* 200108035 200120016 200122045 200124010 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200143028 200150019 200232015 200240012 200240012 200240012 200240012	*664.03-02*
	• *Unitrust With Income Exception* 200215042	*664.03-03*
	• Valuation 200150019	664.04-00
Section 671	**Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners** 200108032 200119019 200209007 200209008 200227022 200148028 200210018	**671.00-00**
	• Persons Treated as Grantors. 200209015 200227020 200239035 200239035 200239035	671.02-00
	• Allocation of Income and Deductions 200128006	671.03-00
	• 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** 200124011 200128006 200222003	**677.00-00**
Section 678	**Person Other Than Grantor Treated as Substantial Owner** 200147044 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 681	**Limitation on Charitable Deduction** 200140080	**681.00-00**
Section 691	**Recipients of Income in Respect of Decedents** 200209026 200234019 200234019 200234019 200234019 200221011 200230018 200230018	**691.00-00**
Section 701	**Partners, Not Partnerships, Subject to Tax**	**701.00-00**
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200118005 200128040 200128053 200205021 200242004	701.01-00

Section 702	**Income and Credits of Partner** 200111021 200113010 200113011 200113012 200113013 200113014 200113015 200121016 200214016	**702.00-00**
	• Partner's Distributive Share 200102012	702.01-00
	• *Taxes Paid (Section 901)* 200144006	*702.01-04*
	• *Credits* 200215005 200215017 200216003 200216004 200216011 200216015	*702.01-09*
Section 703	**Partnership Computations**	**703.00-00**
	• Partnership Elections 200106035 200106035	703.05-00
Section 704	**Partner's Distributive Share** 200131013 200137059 200204013 200204015 200204016 200204017 200204018 200204023 200214016 200133003 200203043 200203044 200203046 200203047 200203048 200203049 200203050 200203051 200203052	**704.00-00**
	• Partnership Agreement 200210047	704.01-00
	• *Economic Effect Substantiality* 200108003 200131013	*704.01-01*
	• *Economic Effect* 200111021 200113010 200113011 200113012 200113013 200113014 200113015 200121016 200125053	*704.01-02*
	• *Substantiality* 200108003 200131013	*704.01-03*
	• *Section 704(c) Considerations* 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200140060 200140061 200140062 200140063 200140065	*704.01-04*
	• Partner's Interest in Partnership 200108003 200131013	704.02-00
	• Contributed Property 200149019	704.05-00
Section 707	**Transactions Between Partner and Partnership** 200128040 200146025	**707.00-00**
Section 708	**Continuation of Partnership** 200219008	**708.00-00**
	• Termination 200103051 200132009 200214016	708.01-00
Section 721	**Nonrecognition of Gain or Loss on Contributions** 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200111021 200118039 200118040 200118041 200125013 200125053 200211017 200214016 200210047	**721.00-00**
Section 722	**Basis of Contributing Partner's Interest** 200125013 200214016	**722.00-00**
Section 723	**Basis of Property Contributed to Partnership** 200125013 200214016	**723.00-00**

Section 731	**Extent of Recognition of Gain or Loss on Distribution** 200102012 200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045	**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** 200118005 200120020 200131013 200233018 200242004	**752.00-00**	
	• Sharing Recourse Liabilities 200131013	752.06-00	
	• Sharing Non-recourse Liabilities 200131013	752.07-00	
Section 754	**Manner of Electing Optional Adjustment to Basis of Partnership Property** 200101016 200121058 200121059 200121060 200121062 200121063 200121064 200121065 200121066 200121067 200121068 200202022	**754.00-00**	
	• Timeliness of Election 200110023 200120032 200130025 200205025 200209046 200234031 200234031 200234031 200234031 200234032 200234032 200234032 200234032 200234033 200234033 200234033 200234033 200234034 200234034 200234034 200234034 200234035 200234035 200234035 200234035 200202053 200202055 200215011 200229028 200229028 200229028 200229028 200229028	754.02-00	
Section 761	**Terms Defined** 200214016	**761.00-00**	
	• Partnership	761.01-00	
	• Organizations Treated as a Partnership 200120007 200139005 200139005 200144005 200202022	*761.01-01*	
	• Organizations Not Treated as a Partnership 200216005	*761.01-02*	
	• Partner 200120007	761.02-00	
Section 775	**Electing Large Partnership Defined** 200221020	**775.00-00**	
Section 807	**Rules for Certain Reserves** 200125043	**807.00-00**	
	• Items Taken Into Account 200108002	807.02-00	
	• Method of Computing Reserves for Purposes of Computing Income 200108002	807.03-00	
	• Adjustments for Change in Computing Reserves	807.05-00	
	• Insurance, Life ISP - IRC Section 807 Basis Adjustment - Change in Basis v. Correction of Error 200108002	*807.05-01*	
Section 809	**Mutual Life Insurance Companies Reduction in Deductions** 200125043	**809.00-00**	
Section 817	**Treatment of Variable Contracts** 200108038 200223012 200221036	**817.00-00**	
	• Variable Contract Defined 200119036 200206047	817.04-00	
Section 817	**(Repealed - 1984 Act) Rules Relating to Certain Gains and Losses**	**817.00-00**	**R**

	• Reinsurance Transactions After 1968 200144028	817.06-00 R
	• Treatment Nondiversified Contracts	817.08-00
	• *Look-Through Diversification* 200108038 200115028 200122013	*817.08-04*
Section 831	**Tax On Insurance Companies Other Than Life Insurance Companies** 200121040 200133020 200140057 200202002	**831.00-00**
	• Alternative Tax Small Companies 200121040 200223015 200133020 200133029 200142014	831.02-00
	• Whether Company Qualifies as Insurance Company 200119039 200149003 200138010 200138014 200140057 200147052 200237010 200242027	831.03-00
Section 832	**Insurance Company Taxable Income** 200119039 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200138010 200147052 200237010	**832.00-00**
	• Premiums Earned 200116041 200132006 200203016	832.05-00
	• Losses Incurred	832.06-00
	• *Unpaid Losses* 200115002	*832.06-02*
	• 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 834	**Determination of Taxable Investment Income**	**834.00-00**
	• Deductions	834.02-00
	• *Special Deduction* 200120004	*834.02-07*
Section 842	**Foreign Corporation Carrying on Insurance Business**	**842.00-00**
	• Taxation 200147007	842.01-00
Section 847	**Special Estimated Tax Payments** 200118001 200222039	**847.00-00**
Section 848	**Capitalization of Policy Acquisition Expenses** 200125043	**848.00-00**
Section 851	**Definition of Regulated Investment Company** 200111028 200111036 200113010 200113011 200113012 200113013 200113014 200113015 200121002 200121004 200121016 200125053 200143023	**851.00-00**
	• Gross Income Requirement 200111021 200118039 200118040 200118041	851.02-00
	• Diversification Requirement 200111021 200118039 200118040 200118041	851.03-00
Section 852	**Taxation of Regulated Investment Companies and Their Shareholders** 200121004 200143023	**852.00-00**

	• Investment Company Taxable Income 200111028	852.01-00
	• Taxable Income of a Regulated Investment Company 200148030	852.10-00
Section 853	**Foreign Tax Credit Allowed Shareholders** 200135019 200135019 200135019 200135019	**853.00-00**
Section 855	**Dividends Paid by Regulated Investment Company After Close of Taxable Year** 200107009 200111036 200121005 200121027 200125018 200206027 200135019 200135019 200135019 200135019 200142016	**855.00-00**
Section 856	**Definition of Real Estate Investment Trust** 200119010 200132008 200225033 200226013 200234054 200234054 200234054 200234054 200134022 200134023 200140026	**856.00-00**
	• Income Requirements 200115023 200127024 200132008 200236037 200236037	856.01-00
	• Other Requirements 200106016 200106016	856.03-00
	• Rents From Real Property 200101012 200103033 200115023 200132008 200234054 200234054 200234054 200234054	856.04-00
Section 857	**Taxation of Real Estate Investment Trusts and Their Beneficiaries** 200122001	**857.00-00**
	• Requirements to be Taxed as a REIT 200213017	857.01-00
Section 860D	**REMIC Defined**	**860D.00-00**
	• Election 200101017 200117030 200117032 200124015 200131010	860D.01-00
Section 861	**Income From Sources Within the U.S.** 200139022 200139022 200147033	**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 200241014 200241014 200241014 200235022 200235022	*861.08-01*
	• Apportionment 200241014 200241014 200241014 200203020	*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) 200134007	861.09-00
	• *Asset Method of Apportionment* 200102041 200112056 200117018 200220012 200138012 200201009 200201009 200207003 200212001 200221043 200221044	*861.09-06*
	• Allocation Apportionment of Research and Experimental Expenditures (In General) ***200243020 200207012***	861.15-00
Section 862	**Income From Sources Without U.S.** 200222011 200139022 200139022	**862.00-00**
Section 863	**Items Not Specified in Sections 861 or 862**	**863.00-00**
	• Allocation of Gross Income 200141010	863.01-00
Section 864	**Definitions** 200224003	**864.00-00**
	• Effectively Connected Income	864.02-00
	• *Deferred Payments* 200128037	*864.02-06*
	• *Property Formerly Used in U.S. Business* 200125030	*864.02-07*
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 200201009 200201009	864.04-00
Section 865	**Source Rules for Personal Property Sales**	**865.00-00**
	• Sale Through Office or Fixed Place of Business	865.05-00
	• *Sales by Nonresidents* 200128037	*865.05-02*
Section 871	**Tax on Nonresident Alien Individuals**	**871.00-00**
	• Tax on Nonresident Aliens	871.02-00
	• *Fixed or Determinable Annual Or Periodical Income* 200141020	*871.02-03*
	• *Social Security Benefits* 200235026 200235026	*871.02-06*
	• *Engaged in U.S. Trade or Business or Treated as Having Effectively Connected Income* 200128037	*871.02-07*
	• *Certain Annuities Received Under Qualified Plans* 200105005	*871.02-12*
Section 877	**Expatriation to Avoid Tax** 200102029 200102030 200132018 200132021 200137029 200211015 200133046 200143020 200143022 200221037	**877.00-00**

	• Principal Purpose--the Avoidance of Tax 200103067 200105051 200105054 200109008 200109009 200109042 200109043 200109044 200110006 200111002 200111005 200114003 200115024 200117027 200118042 200119043 200119044 200119050 200121035 200125015 200125016 200125051 200126016 200126024 200128022 200128027 200130013 200130019 200130023 200130024 200137030 200137043 200145021 200206029 200209027 200209030 200211033 200214013 200214022 200214024 200217043 200219031 200219033 200220017 200222027 200224015 200224024 200225011 200225035 200227030 200234046 200234046 200234046 200234046 200234060 200234060 200234060 200234060 200234060 200239027 200239027 200239027 200241010 200241010 200241010 200133023 200133024 200133027 200133039 200134011 200139021 200139021 200140051 200140067 200146022 200146035 200201029 200201029 200207001 200208001 200208015 200210005 200212018 200212019 200212020 200215044 200216019 200218002 200218024 200218028 200218032 200229012 200229012 200229012 200229012 200229012 200230021 200230021 200235003 200235003 200235014 200235014 200236029 200236029 200236033 200236033 200238013 200238013 200238013 200238014 200238014 200238014 200238015 200238015 200238015 200240041 200240041 200240041 200240041 200242011 200242012	877.01-00
	• Ruling Submission by Expatriating Citizen 200111009 200116029	877.07-00
	• Ruling Submission by Expatriating Long-Term Resident 200108036 200108037 200116030 200116034 200116035 200119042 200119046 200125059 200128041 200131025 200234036 200234036 200234036 200234036 200133021 200133022 200133026 200141042 200210049 200210050 200216020 200216021 200221039	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 200149002	882.07-00
	• Liability/Asset Ratio 200125088 200232025	*882.07-02*
Section 884	**Branch Tax** 200111040 200111041	**884.00-00**
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** 200145041 200209026	**894.00-00**
	• Dividends 200105001	894.02-00

Section 897	**Disposition of Investment in United States Real Property** 200117039	**897.00-00**
	• U.S. Real Property Interest 200201023 200201023	897.02-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 200137037	897.06-00
Section 901	**Taxes of Foreign Countries and of Possessions of U.S.** 200112019 200225032 200139008 200139008	**901.00-00**
	• Allowance of Credit 200110019 200127010	901.01-00
	• *Definition of Income Tax* 200112011 200146001	*901.01-03*
	• Amount Allowed	901.02-00
	• *Partnerships and Estates* 200105001	*901.02-05*
Section 902	**Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)** 200135020 200135020 200135020 200135020	**902.00-00**
	• Computation of Credit 200103031	902.01-00
Section 903	**Credit for Taxes in Lieu of Income, etc., Taxes** 200110021	**903.00-00**
Section 904	**Limitation on Credit**	**904.00-00**
	• Taxable Income 200134007	904.01-00
	• 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 905	**Applicable Rules**	**905.00-00**
	• Adjustments on Payment of Accrued Taxes 200127011	905.03-00
Section 907	**Special Rules in Case of Foreign Oil and Gas Income** 200101005 200104019	**907.00-00**
	• Definition of Foreign Oil and Gas Extraction Income 200101005 200104019	907.02-00
Section 911	**Citizens or Residents of the United States Living Abroad**	**911.00-00**
	• Election 200226010 200202072	911.11-00
	• *Reelection* 200230012 200230012	*911.11-03*
Section 921	**Exempt Foreign Trade Income Excluded from Gross Income** 200241014 200241014 200241014	**921.00-00**

Section 924	**Foreign Trading Gross Receipts** 200149019	**924.00-00**
	• Definition of Foreign Trading Gross Receipts 200112030 200125021 200131012	924.01-00
	• Foreign Economic Process Requirements 200147037	924.03-00
Section 925	**Transfer Pricing Rules** 200149002 200215003	**925.00-00**
	• Computation of Transfer Pricing 200147037 200237024	925.01-00
	• Election of Grouping 200121018 200151019 200227014	*925.01-01*
Section 926	**Distributions to Shareholders** 200128011	**926.00-00**
Section 927	**Other Definitions and Special Rules** 200146046	**927.00-00**
	• Definition of Export Property 200131012 200231014 200231014	927.01-00
	• Election and Termination of Election 200110027 200111042 200221040	927.04-00
Section 933	**Income From Sources Within Puerto Rico** 200215019	**933.00-00**
Section 936	**Puerto Rico and Possession Tax Credit** 200126015	**936.00-00**
	• Intangible Property Income	936.03-00
	• Cost Sharing Election 200122005 200148025	*936.03-04*
Section 952	**Subpart F Income Defined**	**952.00-00**
	• Earnings and Profits Limitations 200130007	952.05-00
	• Chain Deficits 200130007	*952.05-04*
Section 953	**Insurance Income**	**953.00-00**
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021 200242023	953.06-00
Section 954	**Foreign Base Company Income**	**954.00-00**
	• Foreign Personal Holding Company Income 200206010 200224007	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** 200127005 200216022	**956.00-00**	
	• U.S. Property Defined 200137005 200229030 200229030 200229030 200229030 200229030	956.03-00	
	• Pledges and Guarantees 200216022	956.05-00	
	• Earnings Invested in Excess Passive Assets 200134004	956.07-00	R
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 961	**Adjustments to Basis of Stock In Controlled Foreign Corporations and of Other Property (Increase v. Reduction)** 200141003	**961.00-00**	
Section 964	**Miscellaneous Provisions** 200142005	**964.00-00**	
Section 985	**Functional Currency** 200221017	**985.00-00**	
Section 986	**Determination of Foreign Corporation's Earnings & Profits and Foreign Taxes**	**986.00-00**	
	• Previously Taxed Earnings and Profits 200141003	986.03-00	
Section 988	**Treatment of Certain Foreign Currency Transactions** 200149017 200206006 200237003	**988.00-00**	
	• Computation of Exchange Gain or Loss	988.02-00	
	• Debt Instruments 200133013	*988.02-02*	
Section 989	**Other Definitions and Special Rules**	**989.00-00**	
	• Definition of Appropriate Exchange Rate 200141003	989.02-00	
Section 992	**Requirements of a Domestic International Sales Corporation**	**992.00-00**	
	• Distributions to Meet Qualification Requirements 200135005 200135005 200135005 200135005	992.03-00	
Section 1001	**Determination of Amount of and Recognition of Gain or Loss** 200103001 200103002 200103003 200103007 200103049 200105039 200105044 200112031 200113007 200116016 200117002 200118038 200119047 200121023 200121024 200127023 200127037 200128035 200130010 200209007 200209008 200213011 200213014 200217024 200217036 200217037 200223019 200224001 200226042 200234043 200234043 200234043 200234043 200133002 200135002 200135002 200135002 200135002 200135007 200135007 200135007 200135007 200141022 200143019 200147028 200202033 200207018 200210018 200210056 200210061 200215032 200221032 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200231011 200231011 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008	**1001.00-00**	
	• Allocation of Sales Price 200116012	1001.01-00	

	• Amount Realized 200112030 200112038 200113006 200120001 200130009	1001.02-00
	• *Property Differing Materially* 200103034 200105050 200227020 200210029	*1001.02-07*
	• Fair Market Value of Property 200123008	1001.05-00
Section 1011	**Adjusted Basis for Determining Gain or Loss** 200120001	**1011.00-00**
	• Allocation of Basis 200115003	1011.01-00
Section 1012	**Basis of Property--Costs**	**1012.00-00**
	• Liabilities Assumed as Purchase Price 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132024 200209010 200219014 ***200243022 200243024*** 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	1012.06-00
	• Conversion of Property 200133001	1012.14-00
Section 1014	**Basis of Property Acquired From a Decedent** 200240018 200240018 200240018 200240018	**1014.00-00**
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
Section 1015	**Basis of Property Acquired by Gift or Transfer in Trust** 200105039 200105044 200116016 200118038 200234043 200234043 200234043 200234043 200202033 200221032 200236030 200236030	**1015.00-00**
	• Transfer in Trust After December 31, 1920 200113007 200117002 200127023 200127037 200213014	1015.03-00
	• *Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust* 200120016	*1015.03-01*
Section 1016	**Adjustment v. No Adjustment to Basis**	**1016.00-00**
	• Organizations Previously Exempt 200133001	1016.03-00
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
Section 1031	**Exchange of Property Held for Productive Use or Investment** 200105004 200118023 200131014 200137032 200151017 200209010 200241013 200241013 200241013 200148042 200201007 200201007 200203033 200203042 200208004 200242009	**1031.00-00**
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200111025 200137003 200219006	1031.03-00
	• Deferred Exchanges 200109022 200130001 200211016 200241016 200241016 200241016 200236026 200236026 200240049 200240049 200240049 200240049	1031.05-00
	• Multi-Party Exchanges 200126007	1031.06-00

Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200143001 200232028	**1032.00-00**
Section 1033	**Involuntary Conversion** 200109005 200118010 200126010 200127001 200236003 200236003	**1033.00-00**
	• General Rule 200147053	1033.01-00
	• Definition of Involuntary Conversion Events 200145001 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** 200120007 200233022 200221042	**1041.00-00**
	• Transfers Incident to Divorce 200120016 200221021	1041.01-00
Section 1042	**Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives** 200151008 200151010 200234003 200234003 200234003 200234003 200239035 200239035 200239035 ***200243001***	**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** 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125078 200125080 200126011 200126014 200132024 200209010 200219014 ***200243022 200243024 200144028*** 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	**1060.00-00**
	• General Rule/Residual Method	1060.01-00
	• Class IV Assets 200144028	*1060.01-04*
Section 1082	**Basis for Determining Gain or Loss** 200240006 200240006 200240006 200240006	**1082.00-00**
Section 1092	**Straddles** 200130010 200131015 200150012	**1092.00-00**
	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200120034 200206048 200206049 200212003	*1092.05-02*
	• Hedging Transactions 200151011	1092.09-00
Section 1221	**Capital Asset v. Not a Capital Asset** 200151011 200211042 ***200243002 200215037 200218034***	**1221.00-00**

	• Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum	1221.03-00
	• *Similar Property* 200125003	*1221.03-01*
	• Depreciable Property Used In Trade or Business ***200243002***	1221.06-00
	• Sale of Entire Business 200130002	1221.08-00
	• Securities	1221.12-00
	• *Business Hedges* 200146046 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** 200103001 200103002 200103003 200103049 200105039 200113007 200116016 200120016 200127037 200131028 200234043 200234043 200234043 200234043 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200236030 200236030	**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 200135015 200135015 200135015 200135015	**1235.00-00**
Section 1239	**Gain from Sale of Depreciable Property Between Certain Related Taxpayers** 200133030	**1239.00-00**
Section 1241	**Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)** 200218034	**1241.00-00**
Section 1245	**Gain From Dispositions of Certain Depreciable Property**	**1245.00-00**
	• General Rule	1245.01-00
	• *Section 1245 Property* 200104031	*1245.01-03*
Section 1248	**Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations** 200104024	**1248.00-00**
	• Non-Recognition Provisions 200104024	1248.06-00
Section 1256	**Section 1256 Contracts Marked to Market**	**1256.00-00**
	• Special Rules	1256.06-00
	• *Property That is Part of a Hedging Transaction* 200151011	*1256.06-01*

Section 1259	**Constructive Sales of Appreciated Financial Positions** 200217039 200236045 200236045	**1259.00-00**
Section 1272	**Current Inclusion in Income of Original Issue Discount**	**1272.00-00**
	• Constant Interest Rate (Economic Accrual) 200142005	1272.01-00
	• *Yield To Maturity* 200142005	*1272.01-03*
	• *Put/Call Options* 200142005	*1272.01-04*
	• OID Accrual - Principal Subject to Acceleration	1272.06-00
	• *Pools* 200145013	*1272.06-02*
Section 1273	**Determination of Amount of Original Issue Discount** 200115015 200135011 200135011 200135011 200135011	**1273.00-00**
	• Issue Price	1273.02-00
	• *Investment Units* 200115015	*1273.02-06*
Section 1274	**Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property**	**1274.00-00**
	• Debt Instruments Subject to Section 1274 200116008	1274.04-00
Section 1275	**Other Definitions & Special Rules**	**1275.00-00**
	• Definitions	1275.01-00
	• *Debt Instrument* 200116008	*1275.01-01*
Section 1276	**Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income** 200120001	**1276.00-00**
Section 1278	**Definitions and Special Rules**	**1278.00-00**
	• In General	1278.01-00
	• *Market Discount Bond* 200120001	*1278.01-01*
	• *Market Discount* 200120001	*1278.01-02*
Section 1286	**Tax Treatment of Stripped Bonds** 200130009 200151011	**1286.00-00**
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* 200124016	*1291.06-02*
Section 1295	**Qualified Electing Fund**	**1295.00-00**
	• Time For Making Election	1295.02-00
	• *Retroactive Elections* 200212014	*1295.02-02*
Section 1297	**Special Rules**	**1297.00-00**

	• Stock in Former PFIC 200124016	1297.02-00
Section 1301	**Averaging of Farm Income** 200213026	**1301.00-00**
Section 1311	**Correction of Error** 200143003 200144004 200232001 200242037	**1311.00-00**
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	• *Taxpayer* 200133004	*1311.01-01*
Section 1341	**Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right** 200129001 200235030 200235030	**1341.00-00**
	• Method Used to Compute 200102009	1341.03-00
Section 1361	**Definitions** 200105034 200105035 200118046 200130018 200211032 200234062 200234062 200234062 200234062 200135004 200135004 200135004 200135004 200138017 200150009 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 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	**1361.00-00**
	• Small Business Corporation v. Not a Small Business Corporation 200205044 200201005 200201005	1361.01-00
	• *Non-Resident Alien as Shareholder* 200226031	*1361.01-03*
	• *More than One Class of Stock* 200103061 200118046 200130008 200226032 200221035	*1361.01-04*
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• *Grantor Trusts* 200147044	*1361.03-01*
	• *Qualified Subchapter S Trusts* 200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023	*1361.03-02*
	• *Electing Small Business Trusts* 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021	*1361.03-03*
	• Qualified Subchapter S Subsidiary 200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200241003 200241003 200241003 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039	1361.05-00

Section 1362	**Election by Small Business Corporation** 200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024 200236012 200236012	**1362.00-00**
	• Eligible v. Ineligible 200114029 200123058 200217048 200222009	1362.01-00
	• *Shareholder Consent* 200115022	*1362.01-01*
	• *Election After Termination* 200108023 200239007 200239007 200239007 200139017 200139017 200147038 200218017	*1362.01-02*

200101010 200101013 200101014 200101018 200101022 200101025 200101026
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200242018 200242019 200242026

• Termination of Election 1362.02-00
200117013 200226009 200215039

• *Ceases to be Small Business Corporation* *1362.02-02*
200107025 200122034 200145028 200240038 200240038 200240038 200240038

	• *Passive Investment Income* 200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043	*1362.02-03*
	• S Termination Year 200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	1362.03-00
	• Inadvertent Terminations 200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 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	1362.04-00
Section 1366	**Pass-Thru of Items to Shareholders** 200223052 200207015 200230030 200230030	**1366.00-00**
Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200106009 200106009 200117008 200223052	**1367.00-00**
Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
	• Accumulated Adjustments Account 200110004	1368.01-00
Section 1371	**Coordination with Subchapter C Rules** 200111004	**1371.00-00**
Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002	**1374.00-00**

Section 1375	**Tax Imposed On Certain Passive Investment Income** 200141028 200147034 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules** 200117008	**1377.00-00**
	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037	**1388.00-00**
Section 1394	**Tax-Exempt Enterprise Zone Facility Bonds** 200137004	**1394.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1397E	**Qualified Zone Academy Bonds** 200127044	**1397E.00-00**
Section 1398	**Rules Relating to Individual's Title 11 Cases** 200127022	**1398.00-00**
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	**Zero Percent Capital Gains Rate** 200102015	**1400B.00-00**
Section 1401	**Rate and Applicability of Self-Employment Tax** 200113002 200222008	**1401.00-00**
Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011	**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***	**1442.00-00**

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** 200144005	**1446.00-00**	
Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
Section 1494	**Payment and Collection** 200128040	**1494.00-00**	**R**
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200136001 200136001	**1502.00-00**	
	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• Stock of Members 200150008 200232028	*1502.13-01*	
	• Obligations of Members 200121013 200122022	*1502.13-02*	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	
	• When Group Remains in Existence 200136001 200136001 200232016	*1502.75-10*	
	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00	

	• Common Parent Agent for Subsidiaries 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	1502.77-00
	• Alternative Agents of the Group 200130012 200235011 200235011	*1502.77-01*
	• Exercise of Privilege 200137012	1502.88-00
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
Section 1503	**Computation and Payment of Taxes** 200101007	**1503.00-00**
	• Dual Consolidated Loss 200221018	1503.04-00
	• Dual Resident Corporation 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 ***200243043 200136020 200136020 200136021 200136021 200140074 200146021*** 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 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	*1503.04-04*
Section 1504	**Definitions** 200145008 200135032 200135032 200135032 200135032 200201014 200201014 200238029 200238029 200238029	**1504.00-00**
	• 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*
Section 2001	**Imposition and Rate of Tax**	**2001.00-00**
	• Determination of Amount of Adjusted Taxable Gifts 200118002	2001.02-00
Section 2011	**Credit for State Death Taxes** 200108040	**2011.00-00**
Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2016	**Recovery of Taxes Claimed as Credit** 200108040	**2016.00-00**
Section 2031	**Definition** 200128021 200205002 200202032 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016	**2031.00-00**
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• Open-End Investment Company Shares 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041	**2032.00-00**

	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**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** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• 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 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018	**2036.00-00**
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	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)** 200113006 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	**2038.00-00**
	• Insurance Trusts 200127042	2038.04-00
Section 2039	**Annuities (Included v. Not Included in Gross Estate)** 200105058 200112023	**2039.00-00**
	• Amount to Be Included 200210009	2039.02-00
Section 2040	**Joint Interests (Included v. Not Included in Gross Estate)** 200104008	**2040.00-00**

Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 ***200243048 200144018 200150020 200210038*** 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027	**2041.00-00**
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 200127042 200147039	**2042.00-00**
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• Insurance or Purchase of Decedent's Interest in Business 200214028	*2042.04-03*
	• Possession of Incidents of Ownership 200111038	2042.05-00
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed** 200205002 200219003 200223020 200223047 ***200243030 200203045 200236021*** 200236021	**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)** 200104008 200132004 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)** 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	**2055.00-00**
	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	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*
	• Disclaimers 200149015	2055.08-00
	• Modification of Will 200127038	2055.09-00

	• *Compromise* 200128005	*2055.09-01*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00
	• *Unitrust Lead Interest* 200218029	*2055.12-06*
	• *Guaranteed Annuity Lead Interest* 200230022 200230022	*2055.12-07*
	• *Reformations of Nonqualifying Interests* 200105059 200122045 200224006 200201026 200201026 200230022 200230022 200232015	*2055.12-10*
	• Transfers of Easements in Real Property 200143011	2055.14-00
Section 2056	**Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)** 200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200241032 200241032 200241032 ***200243030 200236021 200236021 200240020 200240020*** 200240020 200240020	**2056.00-00**
	• Terminable Interests 200131001	2056.01-00
	• *Life Estate* 200125012 200222024 200224016	*2056.01-01*
	• Qualified Terminable Interest Property 200119030 200130034 200226020 200241012 200241012 200241012 200218003	2056.07-00
	• *Effective Election* 200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017	*2056.07-01*
	• Special Rule for Charitable Remainder Trusts 200127038 200204022 200232015	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• *Exception For Property Transferred to Qualified Domestic Trust* 200146015	*2056.19-02*
Section 2056A	**Qualified Domestic Trusts (Deductible v. Not Deductible)** 200132013	**2056A.00-00**
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00
	• Effective Election 200211021	2056A.04-00
Section 2104	**Property Within U.S.** ***200243031***	**2104.00-00**
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 Estate Tax 200127007	2207A.01-00

	• Recovery With Respect to Gift Tax 200106029 200106029 200116006 200137022 200224016 200230017 200230017	2207A.02-00
Section 2209	**Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States** 200105048	**2209.00-00**
Section 2501	**Imposition of Gift Tax (Imposed v. Not Imposed)** 200101021 200103001 200103002 200103003 200103007 200103049 200105039 200105048 200105048 200112023 200113006 200116016 200119047 200123055 200127027 200127037 200128035 200213011 200213013 200223019 200224001 200227020 200234043 200234043 200234043 200234043 200133002 200141022 200148028 200150020 200202033 200203045 200210018 200210051 200210056 200212006 200221032 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200236030 200236030	**2501.00-00**
	• Gift v. Not a Gift 200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013	2501.01-00
Section 2503	**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)**	**2503.00-00**
	• Trusts for Minor Beneficiaries	2503.11-00
	• Withdrawal Powers ("Crummey" Issue) 200123034 200130030	*2503.11-06*
Section 2511	**Transfers in General (Gift v. Not a Gift)** 200105049 200113007 200122011 200128011 200213011 200241044 200241044 200241044 200141022 200148028 200202033 200202036 200212006 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016	**2511.00-00**
	• Consideration 200209007 200209008	2511.02-00
	• Cessation of Donor's Dominion and Control 200122045	2511.03-00
	• Gifts Indirectly Made 200143004	2511.04-00
	• Transfer of Life Estate or Other Right Over Income 200106029 200106029	2511.10-00
	• Gift of Remainder 200118031 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015	2511.11-00
	• Renunciation of Testate or Intestate Share 200109041	2511.18-00
Section 2512	**Valuation of Gifts** 200122036 200223013 200223014 200233022 200212006	**2512.00-00**
	• Closely Held Stock 200143004	2512.08-00
Section 2513	**Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)** 200130030 200205027 200213013 200147021	**2513.00-00**
	• Joint and Several Liability 200205027	2513.03-00
Section 2514	**Powers of Appointment (Transfer v. Not a Transfer)** 200105039 200105044 200112031 200144018 200148028 200150020	**2514.00-00**

	• Power Created on or Before October 21, 1942 200127037 200205033	2514.01-00
	• Definition of General Power of Appointment 200104023 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00
Section 2515	**Treatment of Generation-Skipping Transfer Tax** 200147021	**2515.00-00**
Section 2516	**Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)** 200221021 200221042	**2516.00-00**
	• Settlement of Marital or Property Rights 200120016	2516.01-00
Section 2518	**Disclaimers** 200105058 200122036 200204022 200225015 200208028 200208029 200208030 200208033 200232015	**2518.00-00**
	• Requirements for a Qualified Disclaimer 200127007	2518.01-00
	• Disclaimer of Less than an Entire Interest 200130034 200230022 200230022	2518.02-00
	• Undivided Portion of an Interest 200149015	2518.03-00
Section 2519	**Disposition of Certain Life Estates** 200106029 200106029 200116006 200122025 200122036 200137022 200223047 200224016 ***200243030 200230017 200230017 200236021 200236021***	**2519.00-00**
Section 2522	**Charitable and Similar Gifts (Deductible v. Not Deductible)** 200108032 200223013 200223014 200226012 200241044 200241044 200241044 200138018 200240027 200240027 200240027 200240027	**2522.00-00**
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• Transfer of Partial Interests 200122011	*2522.02-01*
	• Charitable Remainder Trusts 200108035 200205008 200140027 200207026 200215032	*2522.02-03*
	• Guaranteed Annuity and Unitrust Interests 200149016	*2522.02-04*
	• Reformations 200122045	2522.03-00
Section 2523	**Gift to Spouse (Marital Deduction Allowed v. Not Allowed)** 200101021 200223013 200223014 200210051	**2523.00-00**

Section 2601 **Tax On Generation Skipping Transfers** **2601.00-00**
200101011 200101015 200102039 200102040 200103001 200103002 200103003 200103007 200103012 200103049 200105039 200105058 200107003 200108011 200108015 200109015 200112031 200112036 200112037 200112038 200112040 200112041 200112042 200112043 200112044 200112046 200112047 200112048 200112049 200112050 200113006 200113007 200116016 200118038 200119027 200119047 200123045 200124006 200124012 200125038 200125070 200125077 200125079 200125082 200125085 200125086 200125087 200126013 200127037 200128035 200132015 200132016 200206045 200209022 200209033 200209034 200209037 200209038 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200219028 200219029 200223019 200224001 200225029 200226042 200234043 200234043 200234043 200234043 200241038 200241038 200241038 200241041 200241041 200241041 ***200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200133002 200134012 200135007 200135007 200135007*** 200135007 200141022 200141024 200143019 200144008 200146042 200146045 200147028 200147042 200148034 200148041 200150016 200202033 200203029 200203030 200210029 200210054 200210056 200215001 200218023 200218035 200221032 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242022 200242031 200242032 200242033 200242034

• Exceptions 2601.03-00
200241041 200241041 200241041 200203029

• *Irrevocable Trusts* *2601.03-01*
200116031 200117002 200119023 200123012 200123013 200123014 200125037 200211034 200217035 200222012 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200201017 200201017 200201020 200201020 200203029 200207018 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042

• *Additions to Irrevocable Trusts* *2601.03-05*
200120007

• *Constructive Additions* *2601.03-08*
200105044

• Transitional Rules 2601.04-00

• *Wills or Revocable Trusts Executed Before October 22, 1986* *2601.04-01*
200104023 200217036 200217037 200227020

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

• *Cases of Mental Incompetency* *2601.04-05*
200119029 200119031 200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019

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

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

Section 2632 **Special Rules for Allocation of GST Exemption** **2632.00-00**
200102014 200224018 200218001 200242002

	• Time and Manner of Allocation 200223016 200227017 200212024 200212025 200218010 200218011 200218012 200218015 200235013 200235013 200240019 200240019 200240019 200240019	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200201002 200201002 200201003 200201003	2632.02-00
	• Allocation of Unused GST Exemption 200112009	2632.03-00
Section 2642	**Inclusion Ratio** 200118043 200213014 200233021 200241043 200241043 200241043 ***200243037 200243038 200243039 200229032 200229032 200229032 200229032 200229032*** 200229033 200229033 200229033 200229033 200229033 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 200242016 200242017 200242020 200242029 200242030	**2642.00-00**
	• Inclusion Ratio Defined 200234026 200234026 200234026 200234026 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 ***200243042*** 200236004 200236004	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 200114026	2642.03-00
	• Special Rule For Charitable Lead Annuity Trusts 200107015	2642.05-00
Section 2651	**Generation Assignment** 200150003	**2651.00-00**
Section 2652	**Other Definitions** 200123045 ***200243030 200215001 200236021 200236021***	**2652.00-00**
	• Transferor Defined 200107015 200120019	2652.01-00
	• Gift Splitting by Married Couples 200130030 200218001	*2652.01-01*
	• Special Election for QTIP 200109007 200111007 200112009 200117007 200118037 200125040 200205040 200214011 200226026 200226041 200241032 200241032 200241032 200208018 200215026 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 200242002	*2652.01-02*
	• Interest Defined 200232027	2652.03-00
Section 2654	**Special Rules** 200118043 200242002	**2654.00-00**
	• Basis Adjustment 200125040	2654.01-00
	• Separate Shares 200117007 200226026	2654.03-00
Section 2701	**Special Valuation Rules for Transfers of Interests in Corporations or Partnerships**	**2701.00-00**
	• Valuation Rules 200138028	2701.01-00

	• Applicable Retained Interests 200138028	2701.04-00
	• Qualified Payments 200114004	2701.07-00
Section 2702	**Special Valuation Rules for Transfers in Trust** 200112023 200116006 200121015 200137022 200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017	**2702.00-00**
	• Exceptions	2702.02-00
	• Personal Residence in Trust 200109017 200112018 200117021 200118031 200126026 200211036 200220014 200220015 200241039 200241039 200241039	*2702.02-02*
Section 2703	**Certain Rights and Restrictions Disregarded** 200103038 200122024	**2703.00-00**
	• General Rule	2703.01-00
	• Right to Sell or Use Restrictions 200143004	*2703.01-02*
	• Exceptions 200143004	2703.02-00
Section 2704	**Treatment of Lapsing Rights and Restrictions**	**2704.00-00**
	• Certain Restrictions on Liquidations Disregarded 200143004	2704.02-00
Section 3102	**Deduction of Tax From Wages; Liability for and Payment of Tax** 200108010	**3102.00-00**
Section 3121	**Definitions** 200222029 200235029 200235029	**3121.00-00**
	• Wages 200108010	3121.01-00
	• Back Pay 200214001	*3121.01-01*
	• Payment Under Employers' Plans for Retirement, Disability, Death, etc. 200124003 200133009	*3121.01-12*
	• Tax-Exempt Trusts and Certain Annuity Plans 200234009 200234009 200234009 200234009 200210014	*3121.01-15*
	• Standby Employee Wages 200206053	*3121.01-17*
	• Employment 200211005 200136019 200136019	3121.02-00
	• Voluntary Coverage of State, etc., Employees 200206053	*3121.02-06*
	• Mandatory Coverage of State, etc., Employees 200128018 200206053	*3121.02-07*
	• Services of Ministers or Members of an Order 200106015 200106015 200143017	*3121.02-08*
	• Student Employee of School, etc. 200123001 200145040 200212029 200215048	*3121.02-10*

	• Employees 200118008 200126004 200129004 200222005 200146006 200215053	3121.04-00
	• Common Law Tests 200113024 200117003 200119035 200129014 200206053 200234007 200234007 200234007 200234007 200147006	*3121.04-01*
	• Insurance Salesmen 200203005	*3121.04-18*
	• Employer v. Not an Employer 200113024 200125008	3121.05-00
	• 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 200147006	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements 200117038	3121.16-00
	• Employer Contributions 200124017 200229017 200229017 200229017 200229017 200229017	*3121.16-01*
	• Benefits Provided Under Certain Employee Benefit Plans 200117038	3121.17-00
Section 3231	**Definitions**	**3231.00-00**
	• Employers v. Not Employers 200149022 200149024 200149025 200151002 200151016 200205030 200206020 200211038 200211039 200214006 200214008 200214009 200214010 200217019 200140001 200140002 200140003 200140004 200140005 200140006 200140007 200140008 200140009 200140010 200140012 200140013 200140014 200140016 200140022 200140023 200140024 200140025 200140041 200141001 200141002 200141004 200141005 200141006 200141007 200141008 200141009 200141029 200141030 200141031 200141032 200143002 200146002 200146003 200146004 200146005 200146007 200147001 200147002 200147003 200147016 200147017 200148007 200148008 200148011 200148018 200148019 200148026 200148029 200148045 200148046 200148047 200148048 200150005 200150006 200202050 200203023 200203024 200203025 200203028 200210016	3231.01-00
Section 3306	**Definitions**	**3306.00-00**
	• Wages 200108010	3306.02-00
	• Employment 200125008 200136019 200136019	3306.03-00
	• Services for U.S. or an Instrumentality Excepted 200238001 200238001 200238001	*3306.03-01*
	• Employees 200118008 200126004 200129004 200222005 200234007 200234007 200234007 200234007	3306.05-00
Section 3401	**Definitions** 200103075	**3401.00-00**
	• Wages Subject to Withholding 200108010	3401.01-00

	• Renumeration Not Subject to Withholding	3401.02-00
	• Exclusions From Wages 200106015 200106015 200143017	*3401.02-01*
	• Employer-Employee Relationship 200118008 200126004 200129004 200222005	3401.04-00
	• Employer v. Not an Employer 200108010 200128018 200214001 200233004 200146006	*3401.04-01*
	• Employee v. Not an Employee 200119035 200129014 200234007 200234007 200234007 200234007	*3401.04-02*
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• In General 200129008	*3401.06-01*
Section 3402	**Income Tax Collected at Source** 200108010	**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** 200124001 200128061 200240051 200240051 200240051 200240051	**3405.00-00**
Section 3406	**Backup Withholding** 200107027 200121072 200124001 200206053	**3406.00-00**
	• Reportable Payment 200226018	3406.02-00
Section 3504	**Acts to be Performed by Agents** 200149034	**3504.00-00**
Section 4051	**Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)** 200119024 200126002 200227005 200146024 200202021 200202068 200215004 200221019 200237002	**4051.00-00**
Section 4053	**Exemptions** 200125033	**4053.00-00**
Section 4081	**Gasoline and Diesel Fuels** 200118012 200120005	**4081.00-00**
Section 4161	**Sporting Goods Taxes** 200221015	**4161.00-00**
	• Sport Fishing Equipment 200103005	4161.01-00
Section 4251	**Communications Tax (Taxable v. Not Taxable)** 200227008 200133008 200242021	**4251.00-00**
Section 4252	**Definitions** 200149012	**4252.00-00**
Section 4253	**Exemptions**	**4253.00-00**
	• Common Carriers and Communication Companies 200149012 200227008	4253.06-00

Section 4261	**Transportation of Persons by Air (Taxable v. Nontaxable)** 200122006 200203019	**4261.00-00**
Section 4282	**Transportation by Air for Other Members of Affiliated Group** 200123002	**4282.00-00**
Section 4371	**Foreign Insurers Policies Tax (Taxable v. Not Taxable)** 200119051 200122044 200132032 200224025 200239030 200239030 200239030 ***200243029 200216010 200216029 200236023 200236023***	**4371.00-00**
	• Reinsurance 200117040	4371.03-00
Section 4471	**Transportation By Water** 200123018	**4471.00-00**
Section 4940	**Excise Tax on Net Investment Income (Applicable v. Not Applicable)** 200103076 200103082 200103085 200104032 200106040 200106040 200107036 200115038 200116048 200117041 200117042 200123069 200123071 200124023 200127052 200137060 200151052 200151053 200151057 200204042 200204053 200205048 200205049 200206057 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 200241056 200241056 200241056 200138029 200140083 200140084 200140086 200141058 200148066 200216033 200238050 200238050 200238050	**4940.00-00**
	• Alternative Excise Tax on Non-Exempt Private Foundations 200101035 200112064 200112065 200204044 200204046 200204047	4940.01-00
	• Computation of Net Investment Income 200133048	4940.02-00
	• Gross Investment Income--Items Included 200204039 200221050	*4940.02-01*
	• Exclusions, Deductions, and Special Rules 200137063	*4940.02-02*
Section 4941	**Excise Taxes on Acts of Self-Dealing** 200103076 200103085 200112064 200112065 200114036 200114037 200117016 200123069 200123071 200124023 200124024 200124029 200125092 200125093 200132037 200149040 200151052 200151053 200204039 200219036 200219039 200225042 200227043 200135047 200135047 200135047 200135047 200141058 200141061 200143028 200148066 200148069 200150031 200207028 200207029 200218036 200218041 200218042 200232033	**4941.00-00**
	• Special Rules as to Liability 200219036 200219039 200218036 200218041 200218042 200221050 200232033	4941.03-00

	• Definition of Self-Dealing 200102055 200103082 200104032 200106040 200106040 200107036 200107039 200111051 200111052 200114040 200115038 200116047 200116048 200117041 200117042 200121078 200123072 200126033 200129041 200137060 200137063 200151057 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200213028 200217056 200219036 200219038 200219039 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200233027 200233028 200233029 200233030 200233031 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200241044 200241044 200241044 200241047 200241047 200241047 200241048 200241048 200241048 200241049 200241049 200241049 200241056 200241056 200241056 200133048 200134033 200138029 200140083 200140084 200140085 200140086 200141063 200141064 200148071 200148072 200148080 200208039 200216032 200216033 200218041 200218042 200221050 200232033 200232036 200238050 200238050 200238050 200238053 200238053 200238053	4941.04-00
Section 4942	**Taxes on Failure to Distribute Income** 200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200216032	**4942.00-00**
	• Definitions of Principal Terms 200136029 200136029	4942.03-00
	• Undistributed Income 200133048	*4942.03-01*
	• Distributable Amount 200204039 200204044 200204046 200204047	*4942.03-02*
	• Minimum Investment Return 200103082 200107036 200107039 200205049 200148078 200207031	*4942.03-03*
	• Qualifying Distribution 200103082 200104032 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200117041 200121078 200137060 200137063 200204039 200204042 200204053 200205049 200209055 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241056 200241056 200241056 200138029 200140083 200140084 200140086 200207031 200212034 200238050 200238050 200238050	*4942.03-05*
	• Set-Asides 200104034 200107041 200116054 200118055 200121077 200132041 200149039 200204037 200224031 200224032 200225036 200134030 200147057 200150037 200207030 200212034 200230040 200230040 200235036 200235036	*4942.03-07*
	• Other Definitions 200232036	4942.04-00
	• Operating Foundations	4942.05-00
	• Active Conduct of Exempt Purpose Activities 200126033	*4942.05-01*
	• Functionally Related Business 200148078	*4942.05-02*
Section 4943	**Excise Taxes on Excess Business Holdings** 200103082 200116048 200119062 200137060 200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066	**4943.00-00**

• Definition of Excess Business Holdings 4943.03-00
200117042 200137063 200204039

• Permitted Holdings *4943.03-01*
200134026 200136025 200136025 200148078

• Other Definitions and Rules 4943.04-00
200119062 200241047 200241047 200241047 200136025 200136025

• Business Enterprise *4943.04-03*
200222034 200136025 200136025 200148078 200202077

Section 4944 **Excise Tax on "Jeopardizing" Investments** **4944.00-00**
200103076 200103082 200103085 200107036 200107039 200115038 200116048 200123069 200123071 200124023 200137060 200137063 200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200140084 200140086 200141061 200148069 200150031 200218038 200232036

• Exception for Program-Related Investments 4944.03-00
200117042 200222034 200136026 200136026 200148078 200218038

• Definitions 4944.05-00
200104032 200151057

Section 4945 **Excise Taxes on Taxable Expenditures** **4945.00-00**
200101035 200102054 200103080 200103081 200114036 200114037 200115041 200116045 200119063 200120044 200123069 200123071 200123073 200124023 200125092 200125093 200127048 200127050 200130050 200132037 200151048 200204042 200204053 200217057 200219036 200219039 200224030 200227039 200233026 200134029 200135046 200135046 200135046 200135046 200135047 200135047 200135047 200135047 200141048 200141050 200141051 200141052 200141054 200141055 200141062 200143028 200148056 200148058 200148059 200148060 200148062 200148063 200148070 200150029 200150031 200218036 200218041 200218042 200230041 200230041 200235037 200235037 200238054 200238054 200238054

• Initial 10% Tax on Expenditures 4945.01-00
200102054 200127048 200127050

• Definition of Taxable Expenditure 4945.04-00
200104032 200106041 200106041 200117042 200117046 200137063 200204039 200219036 200219039 200222037 200222038 200225045 200227044 200136026 200136026 200138029 200141056 200148064 200218036 200218041 200218042 200232036

• Grants to Individuals *4945.04-04*
200102057 200114041 200114042 200117046 200122049 200126033 200131030 200131031 200221052

• Grants to Organizations *4945.04-05*
200121078 200126033 200129041 200222034 200140083 200140084

• Expenditure Responsibility *4945.04-06*
200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117041 200129041 200137060 200137063 200151057 200204044 200204046 200204047 200205048 200205049 200206057 200209055 200222034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241049 200241049 200241049 200241056 200241056 200241056 200133048 200140085 200140086 200216032 200216033 200238050 200238050 200238050

	• Other Definitions 200106041 200106041	4945.05-00
Section 4946	**Definitions and Special Rules** 200114040 200126033	**4946.00-00**
	• Disqualified Person 200107036 200124029 200204039 200213028 200241047 200241047 200241047	4946.01-00
	• Foundation Manager 200117041 200137063 200149040 200151052 200151053 200204044 200204046 200204047 200213028 200133048 200138029	4946.02-00
Section 4947	**Treatment of Certain Nonexempt Trusts as Charitable Foundations** 200223008	**4947.00-00**
	• All Unexpired Interests Devoted to Section 170(c)(2)(B) Purposes 200235035 200235035	4947.01-00
	• Split-Interest Trusts 200143028	4947.02-00
	• Exclusions Involving Status of Income Interests 200224035	*4947.02-01*
Section 4948	**Special Tax Rules for Certain Foreign Organizations** 200226012	**4948.00-00**
Section 4951	**Taxes on Self-Dealing**	**4951.00-00**
	• Self-Dealing 200102056	4951.04-00
Section 4952	**Taxes on Taxable Expenditures**	**4952.00-00**
	• Taxable Expenditure 200102056	4952.04-00
Section 4955	**Taxes on Political Expenditures of Section 501(c)(3) Organizations**	**4955.00-00**
	• Political Expenditure 200151060	4955.04-00
Section 4971	**Taxes on Failure to Meet Minimum Funding Standards** 200120038 200120039 200204052 200219041	**4971.00-00**
	• Additional Tax 200123064 200141060 200148068 200236050 200236050	4971.02-00
Section 4972	**Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)** 200121072 200137065 200147056 200230044 200230044	**4972.00-00**
	• Tax on Nondeductible Contributions to Qualified Employer Plans 200211050	4972.04-00
Section 4973	**Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities** 200121072 200142022 200148051	**4973.00-00**
	• Tax Imposed 200126038	4973.01-00
	• Excess Contributions 200151051	4973.02-00
Section 4974	**Excise Tax on Certain Accumulations in Qualified Retirement Plans** 200126038 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
	• *Sale/Exchange* 200109010	*4975.03-01*
	• *IRA's* 200215061	*4975.03-03*
	• Statutory Exemptions 200108043	4975.04-00
	• *ESOP Loans* 200213033 ***200243055 200210065***	*4975.04-02*
	• *Qualifying Employer Real Property/Securities* 200109010	*4975.04-03*
	• Definitions 200125090	4975.05-00
	• Notification of Secretary of Labor 200118016	4975.07-00
Section 4976	**Taxes with Respect to Funded Welfare Benefit Plans** 200111046 200111047 200111048 200113009 200122047 200122051 200126034 200126035 200211053 200219002	**4976.00-00**
	• Disqualified Benefits 200113009 200204045 200206056 200219002 200223068 200136028 200136028 200150030 200203073 200203074 200203075 200208003 200210025	4976.01-00
Section 4979	**Tax on Certain Excess Contributions** 200121072 200128061	**4979.00-00**
Section 4980	**Tax on Reversion of Qualified Plan Assets to Employer** 200107038 200109052 200214031 200222035 200226001 200227040 200227041 200150028 200208037 200212035 200221049	**4980.00-00**
	• Amount of Reversion 200227040 200227041 200221049	4980.01-00
Section 4982	**Excise Tax on Undistributed Income of Regulated Investment Companies** 200106033 200106033 200130014 200205042 200135016 200135016 200135016 200135016 200144027 200202065 200207020 200216031	**4982.00-00**
Section 4999	**Golden Parachute Payments** 200108008 200110025 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 200107035 200203003	6011.06-00
Section 6012	**Persons Required to Make Returns of Income (Required v. Not Required)** 200217055 200219018 200236043 200236043	**6012.00-00**
	• Individuals 200103072 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
	• Joint and Several Liability	6013.04-00
	• Innocent Spouse Relief 200112001 200117005 200120009 200149010	*6013.04-01*
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** 200142024	**6020.00-00**
	• Return Prepared by IRS Personnel 200102048	6020.02-00
Section 6031	**Return of Partnership Income** 200106035 200106035 200108004	**6031.00-00**
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 200103076 200103085 200107036 200107039 200115038 200116048 200137060 200137063 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** 200132003	**6038A.00-00**
	• Definitions	6038A.02-00
	• Related Party 200238044 200238044 200238044	*6038A.02-01*
	• Summons	6038A.05-00
	• Failure to Authorize 200132003	*6038A.05-02*
Section 6038B	**Notice of Certain Transfers to Foreign Persons** 200128040 200221046	**6038B.00-00**
	• Reasonable Cause 200132029	6038B.03-00
Section 6039	**Information Required in Connection With Certain Options** 200114001	**6039.00-00**
Section 6041	**Information at Source** 200124001 200206053 200222001 200224008	**6041.00-00**
	• Payments in Course of Trade or Business 200148022	6041.02-00
	• Fixed or Determinable Gains, Profits, or Income 200106021 200106021 200226018	6041.03-00

	• Exceptions 200106032 200106032 200148022	6041.06-00
	• Payments Other Than in Cash 200130038	6041.07-00
	• Magnetic Media Reporting 200113001	6041.11-00
Section 6043	**Returns Regarding Liquidation, Dissolution, Termination, or Contraction**	**6043.00-00**
	• Exempt Organizations 200103076 200103085 200117041 200137063 200133048	6043.01-00
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 6050E	**State and Local Income Tax Refunds** 200106021 200106021	**6050E.00-00**
Section 6050I	**Returns Relating to Cash Received in Trade or Business** 200102049 200211046 200239034 200239034 200239034 200212002	**6050I.00-00**
Section 6050L	**Returns Relating to Certain Dispositions of Donated Property** 200101031	**6050L.00-00**
Section 6050P	**Returns Relating to Cancellation of Indebtedness by Certain Financial Entities** 200130038 200131027 200212004	**6050P.00-00**
Section 6051	**Receipts for Employees** 200224008	**6051.00-00**
Section 6061	**Signing of Returns and Other Documents** 200236043 200236043	**6061.00-00**
Section 6065	**Verification of Returns**	**6065.00-00**
	• Written Declaration 200209006	6065.03-00
	• Jurat Deleted 200107035 200127045	6065.06-00
Section 6075	**Time for Filing Estate and Gift Tax Returns**	**6075.00-00**
	• Gift Tax Returns	6075.02-00
	• Extension When Extension of Time for Filing Income Tax Return 200140079	*6075.02-01*
Section 6081	**Extension of Time for Filing Returns** 200123061 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** 200113029 200121007 200124019 200133041 200139010 200139010 200242037	**6103.00-00**
	• Definitions 200102016	6103.02-00

	• Disclosure Pursuant to Taxpayer's Consent 200133041	6103.03-00
	• Disclosure to States for State Tax Administration 200146057	6103.04-00
	• Disclosure to Persons Having Material Interest 200215051 200242039	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 200142023	6103.08-00
	• Disclosure to Federal Officers and Employees for Tax Administration Purposes 200142023	6103.09-00
	• Disclosure for Tax Administration Purpose 200240024 200240024 200240024 200240024	6103.11-00
	• Disclosure for Certain Tax Administration Services 200128055	6103.14-00
Section 6109	**Identifying Numbers** 200233003 200231013 200231013 200235027 200235027	**6109.00-00**
Section 6111	**Registration of Tax Shelters** 200112003 200229006 200229006 200229006 200229006 200229006	**6111.00-00**
Section 6151	**Time and Place for Paying Tax Shown on Returns** 200123009 200123061	**6151.00-00**
Section 6166	**Extension of Time to Pay Estate Tax** 200129018 200141013 200141015	**6166.00-00**
	• Acceleration of Payments 200129018 200141015	6166.02-00
	• Active Trade or Business 200114005	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 200129018 200141015	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 200129018 200141015	6166.52-00
Section 6201	**Assessment Authority** 200123009 200242036	**6201.00-00**
	• Bankruptcy Act Proceedings (See 6871.01-01)	6201.07-00
	• *Immediate* 200120035	*6201.07-03*
Section 6203	**Method of Assessment** 200105045 200114006 200123009 200137046 200239028 200239028 200239028	**6203.00-00**
	• Procedures 200105045 200114006 200137046	6203.01-00
Section 6205	**Special Rules Applicable to Certain Employment Taxes** 200134001	**6205.00-00**
Section 6211	**Definition of a Deficiency** 200202069 200235031 200235031	**6211.00-00**
Section 6212	**Notice of Deficiency** 200142024 200202069	**6212.00-00**

	• Mailing 200137052	6212.01-00
	• Name and Address	6212.02-00
	• *Last Known Address* 200230033 200230033	*6212.02-04*
Section 6213	**Restrictions Applicable to Deficiencies; Petition to Tax Court** 200123009	**6213.00-00**
	• Petition to Tax Court 200236007 200236007	6213.01-00
	• Exceptions to Restrictions	6213.07-00
	• *Mathematical or Clerical Errors* 200225004 200142022 200148051	*6213.07-01*
	• *Tentative Carryback Adjustments* 200149014	*6213.07-02*
	• Coordination with Bankruptcy Code 200137010 200150010	6213.09-00
Section 6221	**Tax Treatment Determined At Partnership Level** 200144006	**6221.00-00**
Section 6223	**Notice to Partners of Proceedings**	**6223.00-00**
	• Mailing Notice 200230036 200230036	6223.03-00
Section 6224	**Participation in Administrative Proceedings; Waivers; Agreements**	**6224.00-00**
	• Partner May Waive Rights	6224.01-00
	• *Settlement Agreement* 200108022	*6224.01-01*
Section 6226	**Judicial Review of Final Partnership Administrative Adjustments**	**6226.00-00**
	• Petition by Other Partner 200123010	6226.02-00
Section 6229	**Period of Limitations for Making Assessments** 200134003	**6229.00-00**
	• Extension by Agreement 200125014	6229.02-00
	• Assessment of Partnership Items 200122023	6229.06-00
	• Assessment of Partnership Items, Converted to Nonpartnership Items 200203007	6229.07-00
Section 6231	**Definitions and Special Rules** 200149019	**6231.00-00**
	• Partnerships	6231.01-00
	• *Exception for Small Partnerships* 200141021 200230013 200230013	*6231.01-01*
	• Partner 200217031	6231.02-00
	• Partnership Item 200102043 200112005 200217031 200144006	6231.03-00

	• Affected Item 200217031	6231.05-00
	• Regulations with Respect to Certain Special Enforcement Areas 200122023	6231.14-00
Section 6303	**Notice and Demand for Tax** 200137046	**6303.00-00**
Section 6321	**Lien for Taxes (Lien Right v. No Lien Right)** 200137046 200235023 200235023	**6321.00-00**
Section 6323	**Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)** 200137046	**6323.00-00**
Section 6325	**Release of Lien or Discharge of Property** 200137046	**6325.00-00**
Section 6331	**Levy and Distraint** 200233001 200235023 200235023	**6331.00-00**
	• Levy Procedure 200115035	6331.18-00
Section 6342	**Application of Proceeds of Levy**	**6342.00-00**
	• Surplus Proceeds 200138001	6342.01-00
Section 6343	**Authority to Release Levy** 200138001	**6343.00-00**
Section 6401	**Amounts Treated as Overpayments** 200123009 200141013	**6401.00-00**
	• Assessment or Collection After Limitation Period 200123009	6401.01-00
Section 6402	**Authority to Make Credits or Refunds** 200123009 200124019 200130012 200204014 200213012 200224020 200133045 200136005 200136005 200138001 200141013 200144030 200202056 200236025 200236025 200242037	**6402.00-00**
	• Credit of Overpayment Against Any Tax Liability 200103027 200204014 200225002 200138001 200141013 200202056	6402.01-00
	• Credits Against Estimated Tax 200202056	*6402.01-02*
	• Refund Subject to Off-Set 200132034 200137051 200135027 200135027 200135027 200135027 200230035 200230035	6402.02-00
	• Collection of Debts Owed to Federal Agencies 200137049 200141014	*6402.02-02*
	• Access to Refund 200210012	6402.03-00
	• Requirement That a Claim Be Filed 200108041 200209004 200211006	6402.04-00
	• Timing 200119025	*6402.04-01*
	• Grounds 200209004	*6402.04-02*

	• *Form* 200209004	*6402.04-03*
	• Who May File a Claim 200119025	6402.05-00
	• *Insolvent Corporation Member of Consolidated Group* 200125060	*6402.05-03*
Section 6403	**Overpayment of Installment** 200141013	**6403.00-00**
Section 6404	**Abatements** 200101033 200110029 200123009 200213009 200201010 200201010	**6404.00-00**
	• General Rule 200113002	6404.01-00
	• Interest Assessments	6404.04-00
	• *Erroneous Refund Check* 200223001	*6404.04-02*
	• Abatement of Interest 200114033 200124014 200130040	6404.06-00
	• *Interest Attributable to a Deficiency* 200124014	*6404.06-02*
Section 6405	**Reports of Refunds and Credits** 200101019 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 6413	**Special Rules Applicable to Certain Employment Taxes**	**6413.00-00**
	• Adjustment of Tax 200124017	6413.01-00
Section 6416	**Certain Taxes on Sales and Services** 200116023 200130047 200234040 200234040 200234040 200234040 200215004	**6416.00-00**
Section 6421	**Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes** 200139013 200139013	**6421.00-00**
Section 6427	**Fuels Not Used for Taxable Purposes** 200130047 200139013 200139013 200150004	**6427.00-00**
Section 6501	**Limitations on Assessment and Collection (Barred v. Not Barred)** 200104004 200113002 200114035 200125014 200204001 ***200243019 200146026*** 200216007 200218009 200221004 200221006 200221010	**6501.00-00**
	• Time Return Deemed Filed	6501.03-00
	• *Date Limitations Begin* 200146026	*6501.03-03*
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 200127008 200142021 200146026	6501.04-00
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 200104006 200126019 200205027	6501.05-00
	• *Burden of Proof (Taxpayer v. Commissioner)* 200104006 200126019 200205027	*6501.05-01*

	• *Intent v. No Intent to Defraud* 200104006 200126019 200205027	*6501.05-07*
	• Return Not Filed--Exception to Period of Limitations 200127008	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 200223021 200146026	6501.07-00
	• *Withholding Agents on U.S. Source Income* 200223021	*6501.07-12*
	• Waiver of Limitation (Waived v. Not Waived) 200127008 200133043 200221006	6501.08-00
	• *Execution by Corporate Officer* 200132036 200204001	*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*
	• *Proof and Procedure* 200106010 200106010	*6501.08-21*
Section 6502	**Collection After Assessment (Timely v. Not Timely)** 200139018 200139018 200238042 200238042 200238042	**6502.00-00**
	• Waivers 200117001	6502.03-00
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
	• Effect of Bankruptcy Code Proceeding 200127008	6503.09-00
	• 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)** 200108039 200121008 200138001 200148016 200210015 200215003 200218005 200221004 200232013 200237001	**6511.00-00**
	• Limitation of Amount 200121008 200137021	6511.01-00
	• *Return Filed* 200121008	*6511.01-01*
	• *Claim Filed Late* 200108039	*6511.01-03*

	• Payment Date	6511.02-00
	• *Estimated Tax Payments and Withholdings* 200121008	*6511.02-04*
	• 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 200121008 200209028	6511.05-00
	• Effect of Waiver Filed 200121008	6511.06-00
	• Timeliness of Claim 200108039 200121008	6511.09-00
	• Return Filed 200111043 200121008	6511.10-00
	• No Return Filed 200124011	6511.11-00
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* 200123063	*6532.03-01*
Section 6601	**Interest on Underpayment, Nonpayment, or Extensions of Time for Payment ofTax (Interest v. No Interest Imposed)** 200204014 200226044	**6601.00-00**
	• Interest on Deficiencies 200124014 200204014	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) 200117036 200137053 200224022	6601.08-00
Section 6611	**Interest on Overpayments (Interest v. No Interest)** 200130042 200149028 200225001 200133045 200136005 200136005 200202056 200216017	**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** 200113003 200204014 200232013	**6621.00-00**

	• Overpayment and Underpayment Rates 200126032 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)** 200239028 200239028 200239028 200135025 200135025 200135025 200135025 200236042 200236042	**6651.00-00**
	• Increase in Penalty for Failure to Pay Tax 200102048	6651.04-00
	• Return Prepared by Service 200102048	6651.20-00
Section 6653	**Failure to Pay Stamp Tax (Amended from "Additions to Tax for Negligence and Fraud" in 1989)**	**6653.00-00**
	• Penalty for Negligent Understatement (Negligence v. No Negligence) 200134003	6653.04-00
Section 6654	**Failure By Individual to Pay Estimated Income Tax** 200105062 200130036	**6654.00-00**
Section 6659	**Applicable Rules**	**6659.00-00**
	• Application of Penalty 200134003	6659.01-00
Section 6662	**Accuracy-related penalty** 200108003 200113028 200119001 200119002 200217021 200224011 200150001 200242006	**6662.00-00**
	• Negligence 200108003 200211040 200214001	6662.01-00
	• Substantial Understatement of Income Tax 200211040	6662.02-00
	• Substantial Valuation Overstatement Under Chapter 1 200108003	6662.03-00
Section 6663	**Fraud Penalty** 200104006 200113028 200119002 200126019	**6663.00-00**
Section 6664	**Definitions and Special Rules**	**6664.00-00**
	• Definition of Underpayment 200113028 200119002	6664.01-00
Section 6672	**Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax orSupply Information by DISC or FSC** 200101032 200109046 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 6698	**Failure to File Partnership Return** 200135029 200135029 200135029 200135029	**6698.00-00**
Section 6700	**Promoting Abusive Tax Shelters** 200129011 200211040	**6700.00-00**
Section 6701	**Penalties for Aiding and Abetting Understatement of Tax Liability**	**6701.00-00**

	• Person Liable 200102047	6701.01-00
Section 6702	**Frivolous Income Tax Return** 200102047 200107034 200114033 200135024 200135024 200135024 200135024 200242036	**6702.00-00**
Section 6707	**Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)** 200112003	**6707.00-00**
Section 6721	**Failure to File Certain Information Returns (See Also 6652.00-00)** 200142021	**6721.00-00**
	• Sufficiency of Return 200101031	6721.02-00
	• Maximum Limit	6721.06-00
	• Intentional Disregard Exception 200127043	*6721.06-02*
Section 6722	**Failure to Furnish Certain Payee Statements** 200142021	**6722.00-00**
Section 6724	**Waiver; Definitions and Special Rules** 200107027	**6724.00-00**
Section 6871	**Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.** 200235025 200235025	**6871.00-00**
Section 6901	**Transferred Assets (See 9113.00-00)**	**6901.00-00**
	• Liability 200150001	6901.02-00
	• Period of Limitations 200111003	6901.03-00
	• Definition of Transferee 200136009 200136009	6901.05-00
Section 7101	**Form of Bonds** 200224020	**7101.00-00**
Section 7121	**Closing Agreements** 200210007	**7121.00-00**
	• Finality 200108022	7121.02-00
Section 7122	**Compromises** 200110029 200133045	**7122.00-00**
	• Binding Effect 200120009	7122.02-00
	• Breach 200130043	7122.03-00
Section 7201	**Attempt to Evade or Defeat Tax**	**7201.00-00**
	• Existence of Tax Deficiency 200106003 200106003	7201.10-00
Section 7213	**Unauthorized Disclosure of Information (See Also 7216 for Sanction Against Return Preparer)** 200128055	**7213.00-00**

Section 7213A	**Unauthorized Inspection of Returns or Return Information** 200128055	**7213A.00-00**
Section 7402	**Jurisdiction of District Courts** 200206009	**7402.00-00**
Section 7405	**Action for Recovery of Erroneous Refunds** 200139031 200139031	**7405.00-00**
Section 7422	**Civil Actions for Refund** 200202069	**7422.00-00**
	• Requirement of Full Payment of Tax (Flora Case) 200141013	7422.06-00
Section 7429	**Review of Jeopardy Assessment Procedures** 200242040	**7429.00-00**
Section 7431	**Civil Damages for Unauthorized Disclosure of Returns Information** 200128055	**7431.00-00**
Section 7436	**Proceedings for Determination of Employment Status** 200240042 200240042 200240042 200240042	**7436.00-00**
Section 7453	**Rules of Practice, Procedure, and Evidence**	**7453.00-00**
	• Personal Representation in Lieu of Counsel 200115009	7453.03-00
	• Motions 200113005	7453.19-00
	• Burden of Proof 200140078	7453.32-00
Section 7512	**Separate Accounting for Certain Collected Taxes, etc.** 200211044 200133042	**7512.00-00**
Section 7519	**Required Payments for Entities Electing Not To Have Required Taxable Year** 200129021	**7519.00-00**
Section 7520	**Valuation Tables** 200149040	**7520.00-00**
Section 7521	**Procedure For Taxpayer Interviews** 200206055	**7521.00-00**
Section 7602	**Examination of Books and Witnesses** 200101030 200122018 200206055 200226043 200230034 200230034	**7602.00-00**
	• Discovery	7602.04-00
	• By Government 200206055	*7602.04-01*
Section 7603	**Service of Summons** 200107032 200143032	**7603.00-00**
Section 7605	**Time and Place of Examination** 200206054	**7605.00-00**

Section 7701	**Definitions** 200102037 200103032 200109019 200109032 200109033 200112004 200114031 200116017 200119021 200121050 200122010 200126027 200129017 200131008 200131016 200132028 200204031 200205014 200206051 200227031 ***200243023 200243031 200243041 200243044 200243045 200243046 200135013 200135013*** 200135013 200135013 200140028 200142009 200144005 200144012 200146025 200146029 200201024 200201024 200215006 200215028 200215030 200221022 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025	**7701.00-00**
	• Associations v. Corporations 200226004 200139020 200139020	7701.01-00
	• Partnerships v. Associations 200111021 200115003 200214016 200141035 200210047	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Association v. Trust	7701.03-00
	• Liquidating Trusts 200119019	*7701.03-06*
	• Fixed Investment Trusts 200101029	*7701.03-11*
	• Domestic, Foreign Persons 200117019	7701.04-00
	• Indian Tribal Government 200112013 200222007 200136011 200136011 200140032	7701.20-00
	• Definition of Resident Alien	7701.21-00
	• Lawful Permanent Resident (Green Card Test) 200128037	*7701.21-11*
	• Persons Residing Outside U.S. 200143032	7701.24-00
	• Foreign Estate or Trust 200130026	7701.31-00
Section 7702	**Life Insurance Contract Defined** 200131018 200219022 200230037 200230037	**7702.00-00**
	• Cash Value Accumulation Test 200150014 200150018	7702.02-00
	• Guideline Premium Requirements 200150014 200150018	7702.03-00
	• Correction of Errors 200131018 200143008 200150014 200150018	7702.20-00
Section 7702A	**Modified Endowment Contracts** 200230037 200230037	**7702A.00-00**
Section 7704	**Certain Publicly Traded Partnerships Treated as Corporations** 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200119008	**7704.00-00**
	• Meaning of 200111021 200125053	7704.01-00

	• Qualifying Income 200125089	7704.03-00
	• Transitional Rule for Existing Partnerships 200102028 200110011	7704.05-00
Section 7805	**Rules and Regulations** 200107020	**7805.00-00**
	• Prospective Application of Changes in Regulations	7805.01-00
	• Prospective Application of Rulings 200116032 200210028	*7805.01-01*
	• Effect of Private Rulings 200151011 200227009 200203011 200203012 200203013 200203014 200216027	7805.05-00
Section 7809	**Deposit of Collections** 200133045	**7809.00-00**
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200112013 200148020 200148038 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**

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200242030

• Section 42; Low-Income Housing Credit 9100.01-00
200107022 200112051 200122050 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
200105043 200107001 200107002 200108028 200114025 200119011 200119038
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 367; Foreign Corporations 9100.08-00
200147004

• Section 442; Accounting Periods 9100.09-00
200103013 200103014 200105042 200106022 200106022 200107004 200107006
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	• Section 472; LIFO Election 200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028	9100.15-00
	• Section 911; Citizens or Residents of the United States Living Abroad 200116027	9100.17-00
	• Section 927; FSC Election 200111042 200210062 200221040	9100.18-00
	• Section 1502; Election to File Consolidated Return 200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	9100.20-00
	• Other 200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200234036 200234036 200234036 200234036 ***200243043 200133015 200136020 200136020*** 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023	9100.22-00
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 200138027	9100.26-00
	• Regulation Section 1.1502-20; Loss Disallowance Rule 200115008 200128043 200130004 200137054 200151034 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200239024 200239024 200239024 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**

	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• *Related Criminal Action* 200143005	*9111.19-01*
	• *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. Income Tax Treaties	9114.03-00
	• *Canada* 200110019 200111027 200111037 200134007	*9114.03-06*
	• *Indonesia* 200118015	*9114.03-18*
	• *Ireland* 200122044 200132032 200149031 200239030 200239030 200239030 ***200243029*** 200216010 200236023 200236023 200238031 200238031 200238031	*9114.03-19*
	• *Japan* 200111010 200222011 200146055	*9114.03-22*
	• *Switzerland* 200224025 200201025 200201025	*9114.03-38*
	• *United Kingdom* 200101005 200225016	*9114.03-42*
	• *Israel* 200141020	*9114.03-44*
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)**	**9115.00-00**
	• Priorities (Section 507)	9115.30-00
	• *Penalties* 200109010	*9115.30-09*
Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 200133017	**9200.00-00**
Section 9214	**Leasing Shelter** 200224011 200227018 200134002 200218022	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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