

Internal Revenue Service: Chief Counsel's Office: Telephone directory: July 1, 2014

CODE AND SUBJECT MATTER DIRECTORY

Code Section	Subject Area	Office Symbol	Contact/Telephone
1(h)	Maximum Capital	CC:ITA:B01	Goldstein, (202) 317-7003
	Gains Rates for	CC:ITA:B02	Ronald J. (202) 317-7011
	Individuals		Cohn, Peter A.
1 (h)(11)	Dividends Taxed	CC:INTL:B01	Lor, Rosy L. (202) 317-6933
	as Net Capital Gains	CC:INTL:B01	Lundy, David (202) 317-6933 L.
2	Definitions and Special Rules	CC:ITA:B04	Driscoll, (202) 317-4718 Victoria J.
3	Tables for Individuals	CC:ITA:B04	Baumgarten, (202) 317-4718 Peter J.
4	Repealed (Rules for Optional Tax)	CC:ITA:B04	Montemurro, (202) 317-4718 Michael J.
5	Cross References Relating to Tax on Individuals	CC:ITA:B04	Baumgarten, (202) 317-4718 Peter J.
11	Tax Imposed (Corporations)	CC:ITA:B04	Baumgarten, (202) 317-4718 Peter J.
15	Effect of Changes	CC:ITA:B04	Baumgarten, (202) 317-4718 Peter J.
21	Expenses for	CC:ITA:B04	Dirscoll, (202) 317-4718
	Household and	CC:ITA:B04	Victoria J. (202) 317-4718
	Dependent Care	CC:ITA:B04	Aqui, Keith (202) 317-4718
	Services	CC:ITA:B05	A. (202) 317-7006
	Necessary for Gainful Employment		Brookens, Marilyn E. Pfalzgraf, Amy J.
22	Credit for the	CC:ITA:B04	Brookens, (202) 317-4718
	Elderly and the	CC:ITA:B04	Marilyn E. (202) 317-4718
	Permanently and	CC:ITA:B05	Aqui, Keith (202) 317-7006
	Totally Disabled		A. Pfalzgraf, Amy J.

23	Adoption Expense Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Brookens, Marilyn E. Pfalzgraf, Amy J.	(202) 317-4718 (202) 317-4718 (202) 317-7006
24	Child Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Brookens, Marilyn E. Pfalzgraf, Amy J.	(202) 317-4718 (202) 317-4718 (202) 317-7006
25	Interest on Certain Home Mortgages	CC:FIP:B05	White, David E.	(202) 317-4562
25A	Hope and Lifetime Learning Credits	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Brookens, Marilyn E. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-4718 (202) 317-7006
25C	Nonbusiness Energy Propert	CC:PSI:B06	Garcia, Martha S.	(202) 317-6853
25D	Residential Energy Efficient Property	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275
26	Limitation Based on Tax Liability	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006
27	Taxes of Foreign Countries and Possessions	CC:INTL:B03 CC:INTL:B03	Gilman, Michael I. Felker, Barbara A.	(202) 317-6936 (202) 317-6936
29	Credit for Producing Fuel From a Nonconventional Source From	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Park, Jaime C.	(202) 317-6853 (202) 317-6853 (202) 317-6853

	Other than Natural Resources		Friedman, Peter C.	
30	Credit for Qualified Electric Vehicles	CC:PSI:B06 CC:PSI:B06	Stewart, Brenda M. Bernardini, Jennifer C.	(202) 317-6853 (202) 317-6853
30B	Alternative Motor Vehicle Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
30C	Clean-fuel Vehicle Refueling Property Credit	CC:PSI:B06	Garcia, Martha S.	(202) 317-6853
30D	Qualified Plug-In Electric Vehicle Credit	CC:PSI:B06	Park, Jaime C.	(202) 317-6853
31	Tax Withheld on Wages	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Singley, Jeanne R.	(202) 317-4774 (202) 317-6798
32	Earned Income Tax Credit	CC:TEGE:EB:HW CC:TEGE:EB:HW	Branch Contact Tanner, Shoshanna K.	(202) 317-5500 (202) 317-5500
34	Certain Uses of Gasoline and Special Fuels	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
36	Overpayment of Tax	CC:ITA:B04	Baumgarten, Peter J.	(202) 317-4718
36A	Making Work Pay Credit	CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-7006
36B	Refundable Credit for Coverage Under a Qualified Health Plan	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Braden, Andrew S.	(202) 317-4718 (202) 317-4718 (202) 317-7006
36C	Adoption Expense Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Brookens, Marilyn E.	(202) 317-4718 (202) 317-4718 (202) 317-7006

			Pfalzgraf, Amy J.	
38	General Business Credit	CC:PSI:B05 CC:PSI:B05	McGroarty, Patrick T. Selig, David A.	(202) 317-4137 (202) 317-4137
39	Carryback and Carryforward of Unused Credits	CC:PSI:B05 CC:PSI:B05	Selig, David A. McGroarty, Patrick T.	(202) 317-4137 (202) 317-4137
40	Alcohol Used as a Fuel	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
40A	Biodiesel Used As A Fuel	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
41	Credit for Increasing Research Activities	CC:PSI:B05 CC:PSI:B05	Cimino, Nicole R. Selig, David A.	(202) 317-4137 (202) 317-4137
42	Low Income Housing Credit	CC:PSI:B05 CC:PSI:B05	Grant, Jian H. Wilson, Christopher J.	(202) 317-4137 (202) 317-4137
43	Enhanced Oil Recovery Credit	CC:PSI:B06	Park, Jaime C.	(202) 317-6853
44	Expenditures to Provide Access to Disabled Individuals	CC:PSI:B05	McDonnell, David H.	(202) 317-4137
45	Electricity Produced from Certain Renewable Resources	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Bernardini, Jennifer C. Tiegerman, Philip	(202) 317-6853 (202) 317-6853 (202) 317-6853
45A	Indian Employment Credit	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
45B	Credit for Employer Social Security Taxes	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Conway- Hataloski,	(202) 317-4774 (202) 317-6798 (202) 317-6798

	Paid With Respect to Employee Cash		Linda L. Weigelt, Michelle R.	
45C	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:PSI:B05	Selig, David A.	(202) 317-4137
45D	New Markets Tax Credit	CC:PSI:B05 CC:PSI:B05	Handleman, Paul F. Grant, Jian H.	(202) 317-4137 (202) 317-4137
45F	Employer-Provided Child Care Credit	CC:PSI:B05	Selig, David A.	(202) 317-4137
45G	Railroad Track Maintenance Credit	CC:PSI:B05	Selig, David A.	(202) 317-4137
45I	Credit for Producing Oil and Gas from Marginal Wells	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
45J	Credit for Production from Advanced Nuclear Power Facilities	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 317-6853 (202) 317-5275
45K	Credit for Producing Fuel from a Nonconventional Source	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Park, Jaime C. Friedman, Peter C.	(202) 317-6853 (202) 317-6853 (202) 317-6853
45M	Energy Efficient Appliance Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
45N	Mine Rescue Team Training Credit	CC:PSI:B06	Garcia, Martha S.	(202) 317-6853
45O	Agricultural Chemical Security Credit	CC:PSI:B05	Selig, David A.	(202) 317-4137
46(a)(2) (Repealed)	The Energy Percentage	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275

46(b)(2) (Repealed)	Energy Percentage	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275
46(c)(4)(repealed)	Progress Expenditures	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Friedman, Peter C.	(202) 317-5275 (202) 317-6853
46(d) (Repealed)	Progress Expenditures	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 317-6853 (202) 317-5275
46(f)(Repealed)	Limitations in Case of Certain Regulated Companies	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 317-6853 (202) 317-5275
46(repealed)	Amount of Credit for Public Utility Property; Normalization	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 317-6853 (202) 317-5275
47	Rehabilitation Credit	CC:PSI:B05	Selig, David A.	(202) 317-4137
48	Energy Credit	CC:PSI:B06 CC:PSI:B06	Tiegerman, Philip Bernardini, Jennifer C.	(202) 317-6853 (202) 317-6853
48(a)(1) (Repealed)	Section 38 Property	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
48(a)(2) (Repealed)	Property Used Outside of the U.S.	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
48(a)(3) (Repealed)	Property Used for Lodging	CC:ITA:B07	Harvey, Bernard P.	(202) 317-7005
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275

48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
48(b)	Reforestation Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
48(d) (Repealed)	Certain Leased Property	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
48A	Qualifying Advanced Coal Project Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
48B	Qualifying Gasification Project Credit	CC:PSI:B06 CC:SB:7:SF:3	Bernardini, Jennifer C. Skeen, Michael A.	(202) 317-6853 (415) 547-3847
48C	Qualifying Advanced Energy Project Credit	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
48D	Qualifying Therapeutic Discovery Project Credit	CC:PSI:B05	McGroarty, Patrick T.	(202) 317-4137
49	At-Risk Rules	CC:PSI:B05	McGroarty, Patrick T.	(202) 317-4137
50	Other Special Rules	CC:PSI:B05 CC:PSI:B05	Selig, David A. McGroarty, Patrick T.	(202) 317-4137 (202) 317-4137
50	Termination of Regular Percentage	CC:PSI:B05 CC:PSI:B05	Selig, David A. McGroarty, Patrick T.	(202) 317-4137 (202) 317-4137
51	Amount of Credit Work Opportunity Tax Credit (WOTC) (formerly TJTC)	CC:TEGE:EB:HW CC:TEGE:EB:HW	Branch Contact Tanner, Shoshanna K.	(202) 317-5500 (202) 317-5500

51A	Temporary Incentives for Employing Long-Term Family Assistance Recipients (Welfare to Work Credits)	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
52	Special Rules - WOTC (formerly TJTC)	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
53	Credit for Prior Year Minimum Tax Liability	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
54	Credit to Holders Of Clean Renewable Energy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
54A	Qualified Tax Credit Bonds	CC:FIP:B05 CC:FIP:B05	Stojanovic, Zoran Jones, Timothy L.	(202) 317-6980 (202) 317-6980
54AA	Build America Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
54B	Qualified Forestry Conservation Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
54C	New Clean Renewable Energy Bonds	CC:FIP:B05	Stojanovic, Zoran	(202) 317-6980
54D	Qualified Energy Conservation Bonds	CC:FIP:B05	White, David E.	(202) 317-4562
54E	Qualified Zone Academy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
54F	Qualified School Construction Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 317-6980

55	Alternative Minimum Tax Maximum Capital Gains Rates for Individuals	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F. Aramburu, John M.	(202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
56	Adjustments in Computing AMT Income	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Aramburu, John M. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
56(a)(1)	Depreciation	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
56(a)(2)	Mining Exploration and Development Costs	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
56(a)(5)	Pollution Control Facilities	CC:PSI:B06	Kirwan, Patrick	(202) 317-5275
56(a)(6)	Adjusted Basis	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
57	Items of Tax Preference	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
57(a)(1)&(2)	Depletion and Intangible Drilling Costs	CC:PSI:B06 CC:PSI:B06	Garcia, Martha S.	(202) 317-6853 (202) 317-6853

	Determination of Fair Market Value Stock Options		Stewart, Brenda M.	
58	Denial of Certain Losses	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
59	Alternative Minimum Tax- Other Definitions and Special Rules	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
59(a)	Alternative Minimum Tax Foreign Tax Credit	CC:INTL:B03	Gilman, Michael I.	(202) 317-6936
59(e)	Alternative Minimum Tax Foreign Tax Credit	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
59A	Environmental Tax	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
61	Advance Rentals Method Changes Income From Discharge of Indebtness	CC:CORP CC:CORP CC:CORP CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	General Information Office Contact Field Personnel Aqui, Keith A. Driscoll, Victoria J. Aramburu, John M. Schwartz, Edward C.	(202) 317-7700 (202) 317-7700 (202) 317-3045 (202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
61	Community Income	CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S.	(202) 317-4718 (202) 317-7006

			Schwartz, Edward C.	
61	Equipment Leasing	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Aqui, Keith A. Driscoll, Victoria J. Aramburu, John M. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
61	Fringe Benefits	CC:TEGE:EOEG:ET2 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Branch Contact Iskow, Sheldon A. Aqui, Keith A. Driscoll, Victoria J. O'Hara, Brendan P. Aramburu, John M. Schwartz, Edward C.	(202) 317-4774 (202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
61	Gross Income Defined (In General)	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Aqui, Keith A. Pflanz, Shareen S. Iskow, Sheldon A. Driscoll, Victoria J. Pfalzgraf, Amy J. Aramburu, John M. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006 (202) 317-7006
61	Indians	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Driscoll, Victoria J.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-4718

		CC:ITA:B05	O'Hara,	(202) 317-7006
		CC:ITA:B05	Brendan P.	(202) 317-7006
			Aqui, Keith	
			A.	
			Aramburu,	
			John M.	
			Schwartz,	
			Edward C.	
61	Split Dollar Life Insurance	CC:ITA:B04	O'Hara,	(202) 317-4718
		CC:ITA:B04	Brendan P.	(202) 317-4718
			Montemurro,	
			Michael J.	
61	Student Loan Cancellations	CC:ITA:B04	O'Hara,	(202) 317-4718
		CC:ITA:B04	Brendan P.	(202) 317-4718
		CC:ITA:B04	Driscoll,	(202) 317-4718
		CC:ITA:B05	Victoria J.	(202) 317-7006
		CC:ITA:B05	Wojay, Craig	(202) 317-7006
			R.	
			Aramburu,	
			John M.	
			Schwartz,	
			Edward C.	
61	Vow of Poverty-Income Tax	CC:TEGE:EOEG:ET2	Branch	(202) 317-4774
		CC:ITA:B04	Contact	(202) 317-4718
		CC:ITA:B04	Aqui, Keith	(202) 317-4718
		CC:ITA:B04	A.	(202) 317-4718
		CC:ITA:B04	O'Hara,	(202) 317-4718
		CC:ITA:B05	Brendan P.	(202) 317-7006
		CC:ITA:B05	Iskow,	(202) 317-7006
			Sheldon A.	
			Driscoll,	
			Victoria J.	
			Schwartz,	
			Edward C.	
			Aramburu,	
			John M.	
61	Vow of Poverty-Withholding Tax	CC:TEGE:EOEG:ET2	Branch	(202) 317-4774
			Contact	
62	Adjusted Gross Income Defined	CC:ITA:B04	Aqui, Keith	(202) 317-4718
		CC:ITA:B04	A.	(202) 317-4718
		CC:ITA:B04	Pflanz,	(202) 317-4718
		CC:ITA:B05	Shareen S.	(202) 317-7006
			Driscoll,	
			Victoria J.	

			Park, Seoyeon Sharon	
63	Overall Limitation on Itemized Deductions Taxable Income Defined	CC:TEGE:EOEG:ET2 CC:ITA:B04 CC:ITA:B04 CC:TEGE:EOEG:ET1	Branch Contact Driscoll, Victoria J. Aqui, Keith A. Rogers, Elliot M.	(202) 317-4774 (202) 317-4718 (202) 317-4718 (202) 317-6798
64	Ordinary Income Defined	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Aqui, Keith A. Kim, Sue Jean	(202) 317-4718 (202) 317-4718 (202) 317-7006
65	Ordinary Loss Defined	CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Kim, Sue Jean	(202) 317-4718 (202) 317-7006
66	Treatment of Community Income	CC:PA:01 CC:PA:02 CC:PA:02 CC:SB:2:BAL	Shurtliff, Mark Rose, Nancy L. Queener, Jacqueline K. Mourges, Elizabeth	(202) 317-6845 (202) 317-6844 (202) 317-6844 (443) 853-5888
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Pflanz, Shareen S. Boone, Reuben F.	(202) 317-4718 (202) 317-4718 (202) 317-7006
67(c)	2 Percent Floor — RICS and REMICS	CC:FIP:B02 CC:FIP:B06	Baker, Susan T. Rogers, John W.	(202) 317-7053 (202) 317-6895
68	Overall Limitation on Itemized Deductions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Driscoll, Victoria J. Aqui, Keith A.	(202) 317-4718 (202) 317-4718 (202) 317-4718

			Toomey, Stephen J.	
71	Alimony and Separate Maintenance Payments	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B06	Glending, Christina M. France, Renay C. Kim, Grace H. Rogers, Helen F. Lam, Mon L. Feldstein, Merrill D. Wei, Amy S.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-5100 (202) 317-7007
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts Civil Service or Qualified Plans	CC:FIP:B04 CC:TEGE:EB:QP1 CC:TEGE:EB:QP1	Drees, Donald J. Green, Lauson C. Marshall, Linda S.	(202) 317-6995 (202) 317-6700 (202) 317-6700
72(p)	Loans Treated as Distributions	CC:TEGE:EB:QP2	Carter, Vernon S.	(202) 317-6799
73	Services of Child	CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Aqui, Keith A.	(202) 317- 4718 (202) 317- 4718
74	Prizes and Awards	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Aqui, Keith A. Pflanz, Shareen S. Iskow, Sheldon A.	(202) 317- 4718 (202) 317- 4718 (202) 317- 4718
74(c)	Exceptions for Certain Employee Achievement Awards	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317- 4774
75	Dealers in Tax-Exempt Securities	CC:FIP:B06 CC:INTL:B08	Rogers, John W. Imholtz, Diana A.	(202) 317- 6895 (202) 317- 6942

77	Commodity Credit Loans	CC:ITA:B04 CC:ITA:B04	Ruane, William R. Raphael, Robert M.	(202) 317-4718 (202) 317-4718
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL:B03	Felker, Barbara A.	(202) 317-6936
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) which are handled by T:EP)	CC:TEGE:EB:HW	Clary, Betty J.	(202) 317-5500
80	Restoration of Value of Certain Securities	CC:FIP CC:FIP:B01	Silber, David B. Medovoy, Lauren J.	(202) 317-7053 (202) 317-6842
82	Reimbursement for Expenses of Moving	CC:ITA:B04	Brookens, Marilyn E.	(202) 317-4718
83	Property Transferred in Connection with Performance of Service, including non-qualified deferred compensation plans	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
84	Transfer of Appreciated Property to Political Organizations	CC:ITA:B04	Baumgarten, Peter J.	(202) 317-4718
85	Unemployment Compensation	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Owens, Margaret A.	(202) 317-4774 (202) 317-6798
86	Social Security and Tier I Railroad Retirement Benefits	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Conway-Hataloski, Linda L. Owens, Margaret A.	(202) 317-6798 (202) 317-6798
87	Alcohol and Biodiesel Fuel Credits	CC:PSI:B07	Beker, Michael H.	(202) 317-6855

88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:PSI:B06	Friedman, Peter C.	(202) 317-6853
90	Illegal Federal Irrigation Subsidies	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02	France, Renay C. Binder, Elizabeth R. Cassano, Daniel A. Basso, Robert J.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011
101	Certain Death Benefits (Except Under A "Qualified" Plan which is Handled by T:EP)	CC:FIP:B04	Flum, Sheryl B.	(202) 317-6995
101(h)	Survivor Benefits for Public Safety Officers	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
102	Gifts and Inheritances	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Pflanz, Shareen S. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-4718 (202) 317-7006
102(c)	Employee Gifts	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
103	Interest on State and Local Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 317-6980
104(a)(1)	Compensation for Injuries or Sickness: Workers' Compensation	CC:TEGE:EOEG:HW	Branch Contact	(202) 317-5500
104(a)(2)	Damages Received for Personal Injury	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Aqui, Keith A. Pflanz, Shareen S. Iskow, Sheldon A.	(202) 317-4718 (202) 317-4718 (202) 317-4718
104(a)(3)	(New) Accident and Health Insurance	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
104(a)(4)	(New) Military Disability Pensions Amounts Received	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500

	Under Accident and Health Plans			
105	Amounts Received Under Accident and Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
105(a)(5)	(New) Disability Income From Terroristic Action and Facilities	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
105(h)	Self-Insured Medical Expense Reimbursement Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
106	Contributions by Employer to Accident and Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
107	Rental Value of Parsonages	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Conway-Hataloski, Linda L. Weigelt, Michelle R. Casey, Jean M.	(202) 317-6798 (202) 317-6798 (202) 317-4774
108	Income from Discharge of Indebtedness	CC:CORP CC:CORP CC:CORP CC:ITA:B04 CC:ITA:B05	Field Personnel Office Contact General Information R. Kim, Sue Jean	(202) 317-3045 (202) 317-7700 (202) 317-7700 (202) 317-4718 (202) 317-7006
109	Improvements by Lessee on Lessor's Property	CC:ITA:B07	Magee, Charles J.	(202) 317-7005
110	Qualified Lessee Construction Allowances for Short-Term Leases	CC:ITA:B07	Magee, Charles J.	(202) 317-7005
111	Recovery of Tax Benefit Items	CC:ITA:B01 CC:ITA:B02	Devereux, Deena M. Rogers, Helen	(202) 317-7003 (202) 317-

		CC:ITA:B02 CC:ITA:B03	F. Christensen, David M. Dwyer, Sean M.	7011 (202) 317- 7011 (202) 317- 5100
114	Extraterritorial Income Exclusion	CC:INTL:B06	Hemrajani, Mumi	(202) 317- 6939
115	Income of States, Municipalities, etc.	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317- 5800
117	Qualified Scholarships	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Brookens, Marilyn E. Aqui, Keith A. Toomey, Stephen J.	(202) 317- 4718 (202) 317- 4718 (202) 317- 4718
118(a)	Contributions to the Capital of a Corporation (Non-Shareholder)	CC:PSI:B05	McDonnell, David H.	(202) 317- 4137
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700
118(b)	Contributions in Aid of Construction	CC:PSI:B05	McDonnell, David H.	(202) 317- 4137
118(c)	Special Rules for Water and Sewage Disposal Utilites	CC:PSI:B05	McDonnell, David H.	(202) 317- 4137
119	Meals or Lodging Furnished for the Convenience of the Employer	CC:TEGE:EOEG:ET2	Shepherd, Neil D.	(202) 317- 4774
120 (Repealed)	Amounts Received Under Qualified Group Legal Services Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317- 5500
121	Exclusion of Gain from Sale or Exchange of Residence of Individual	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Brookens, Marilyn E. Park, Seoyeon Sharon	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006

122	Certain Reduced Uniformed Services Retirement Pay	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Driscoll, Victoria J. Kim, Sue Jean	(202) 317-4718 (202) 317-4718 (202) 317-7006
125	Cafeteria Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
126	Certain Cost-Sharing Payments	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
126(a)(8)	Forestry Cost-Sharing Payments	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
127	Educational Assistance Programs/Dependent Care Assistance Programs	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
129	Dependent Care Assistance Programs	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
130	Certain Personal Injury Liability Assignments	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Pflanz, Shareen S. Aqui, Keith A.	(202) 317-4718 (202) 317-4718 (202) 317-4718
131	Certain Foster Care Payments	CC:ITA:B04	Driscoll, Victoria J.	(202) 317-4718
132	Certain Fringe Benefits	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Branch Contact Parkinson, Don M.	(202) 317-4774 (202) 317-4774
133 (Repealed)	Interest on Certain Loans Used to Acquire Employer Securities	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Kim, Sue Jean	(202) 317-4718 (202) 317-7006

136	Energy Conservation Subsidiaries Provided by Public Utilities	CC:ITA:B04	Wojay, Craig R.	(202) 317-4718
137	Adoption Assistance Program	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
138	Medicare + Choice MSA	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 317-5500
139	Disaster Relief Payments	CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Pflanz, Shareen S.	(202) 317-4718 (202) 317-4718
139A	Federal Subsidies for Prescription Drug Plans	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Iskow, Sheldon A.	(202) 317-4718 (202) 317-4718
139B	Benefits Provided to Volunteer Firefighters and Emergency Medical Responders	CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-7006
141	Private Activity Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 317-6980
142	Exempt Facility Bond	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
143	Mortgage Revenue Bonds	CC:FIP:B05	Stojanovic, Zoran	(202) 317-6980
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:FIP:B05 CC:FIP:B05	White, David E. Som de Cerff, Johanna L.	(202) 317-4562 (202) 317-6980
145	Qualified 501(c)(3) Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 317-6980
146	Volume Cap - Private Activity Bonds	CC:FIP:B05 CC:FIP:B05	Som de Cerff, Johanna L. White, David E.	(202) 317-6980 (202) 317-4562
147	Other Requirements - Private Activity Bonds	CC:FIP:B05 CC:FIP:B05	Som de Cerff, Johanna L. White, David E.	(202) 317-6980 (202) 317-4562
148	Arbitrage	CC:FIP:B05 CC:FIP:B05	White, David E.	(202) 317-4562

			Som de Cerff, (202) 317- Johanna L. 6980
149	Bond Must Be Registered To Be Tax Exempt	CC:FIP:B05	Stojanovic, (202) 317- Zoran 6980
149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	CC:FIP:B05	Som de Cerff, (202) 317- Johanna L. 6980
150	Definitions and Special Rules	CC:FIP:B05	Som de Cerff, (202) 317- Johanna L. 6980
151	Allowance of Deductions for Personal Exemptions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, (202) 317- Victoria J. 4718 Brookens, (202) 317- Marilyn E. 4718 Schwartz, (202) 317- Edward C. 7006
152	Dependent Defined	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, (202) 317- Stephen J. 4718 Driscoll, (202) 317- Victoria J. 4718 Schwartz, (202) 317- Edward C. 7006
161	Allowance of Deductions	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Cheston, (202) 317- Sandra L. 7011 Lam, Mon L. (202) 317- Feldstein, 5100 Merrill D. (202) 317- Dwyer, Sean 5100 M. (202) 317- 5100
162	Trade or Business Expenses	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Ford, Peter E. (202) 317- Woo-Garcia, 7011 Maxine M. (202) 317- Dwyer, Sean 7011 M. (202) 317- Feldstein, 5100 Merrill D. (202) 317- 5100

162(k)	Stock Redemption Expenses	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of \$1,000,000	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
163	Allocation of Interest	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Glendening, Christina M. Kim, Grace H. Cassano, Daniel A. Williams, Alan S. Reigle, Erika C.	(202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-5100
163(e)	Original Issue Discount	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-7053 (202) 317-6895 (202) 317-6942
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form -Not Included	CC:FIP	Silber, David B.	(202) 317-7053
163(j)	Earnings Stripping Application to Branches	CC:INTL:B05	Erwin, Mark E.	(202) 317-6938

163(l)	Disallowance of Deduction of Certain Debt Instruments of Corporations	CC:FIP CC:FIP:B03 CC:FIP:B06	Blanchard, William E. Culmer, Charles W. Morrison, Christina A.	(202) 317-3900 (202) 317-6945 (202) 317-6895
164	Taxes	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Binder, Elizabeth R. Glendening, Christina M. Cassano, Daniel A. Christensen, David M. Bird, Susie K.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100
165	Losses	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B06	Goldstein, Ronald J. Kim, Grace H. Christensen, David M. Dwyer, Sean M. Hall, Sharon L. Wei, Amy S.	(202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-5100 (202) 317-7007
165	Timber, Trees, or Mineral Property Abandonment	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
166	Bad Debts	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Goldstein, Ronald J. Christensen, David M. Hall, Sharon L. Dwyer, Sean M.	(202) 317-7003 (202) 317-7011 (202) 317-5100 (202) 317-5100
166	Bad Debts - Financial Institutions	CC:FIP:B03 CC:FIP:B06	Culmer, Charles W. Rogers, John W.	(202) 317-6945 (202) 317-6895

167	Depreciation	CC:ITA:B07 CC:ITA:B07 CC:ITA:B07 CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Clinton, Patrick M. Kim, Douglas H. Magee, Charles J. Harvey, Bernard P.	(202) 317- 7005 (202) 317- 7005 (202) 317- 7005 (202) 317- 7005 (202) 317- 7005
167	Intangibles	CC:ITA:B07 CC:ITA:B07	Magee, Charles J. Clinton, Patrick M.	(202) 317- 7005 (202) 317- 7005
167	Placed in Service [includes section 1.46- 3(d)]	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 317- 7005 (202) 317- 7005
167(e)	Certain Term Interests Not Depreciable	CC:FIP:B01	Martin, Robert A.	(202) 317- 6842
167(f)	Computer Software	CC:ITA:B07 CC:ITA:B07	Clinton, Patrick M. Magee, Charles J.	(202) 317- 7005 (202) 317- 7005
167(g)	Income Forecast Method	CC:ITA:B07 CC:ITA:B07	Harvey, Bernard P. Kim, Douglas H.	(202) 317- 7005 (202) 317- 7005
167(h)	Amortization of Geological and Geophysical Expenditures	CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Kirwan, Patrick	(202) 317- 6853 (202) 317- 5275
167(m)	Class Lives	CC:ITA:B07 CC:ITA:B07	Magee, Charles J. Kim, Douglas H.	(202) 317- 7005 (202) 317- 7005
168	Accelerated Cost Recovery System	CC:ITA:B07 CC:ITA:B07 CC:ITA:B07 CC:ITA:B07 CC:ITA:B07	Magee, Charles J. Harvey, Bernard P. Douglas, Winston H. Kim, Douglas	(202) 317- 7005 (202) 317- 7005 (202) 317- 7005 (202) 317-

			H. Clinton, Patrick M.	7005 (202) 317- 7005
168(d)(4)	Mid-Quarter & Half-Year Conventions	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 317- 7005 (202) 317- 7005
168(h)	Tax Exempt Use Property	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Toomey, Stephen J. Schwartz, Edward C.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006
168(i)(3)	Lease Terms	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C. Aramburu, John M.	(202) 317- 4718 (202) 317- 7006 (202) 317- 7006
168(i)(4)	General Asset Accounts	CC:ITA:B07	Clinton, Patrick M.	(202) 317- 7005
168(i)(5)	Change in Use	CC:ITA:B07	Clinton, Patrick M.	(202) 317- 7005
168(i)(9)	Normalization	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 317- 6853 (202) 317- 5275
168(j)	Property on Indian Reservations	CC:ITA:B07	Douglas, Winston H.	(202) 317- 7005
168(k)	Bonus Depreciation	CC:ITA:B07	Kim, Douglas H.	(202) 317- 7005
169	Amortization of Pollution Control Facilities	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Friedman, Peter C.	(202) 317- 5275 (202) 317- 6853
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B03	Devereux, Deena M. Goldstein, Ronald J. Woo-Garcia, Maxine M. Ford, Peter E.	(202) 317- 7003 (202) 317- 7003 (202) 317- 7011 (202) 317-

			Dwyer, Sean M.	7011 (202) 317-5100
			Lam, Mon L.	5100
			Reigle, Erika C.	(202) 317-5100 (202) 317-5100
170d(f)(10)	Split dollar life insurance, annuity and endowment contracts	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B03	Devereux, Deena M. Goldstein, Ronald J. Woo-Garcia, Maxine M. Ford, Peter E. Lam, Mon L. Dwyer, Sean M. Reigle, Erika C.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 7011 (202) 317-5100 (202) 317-5100 (202) 317-5100
170	Charitable Contributions	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B03	Devereux, Deena M. Goldstein, Ronald J. Ford, Peter E. Woo-Garcia, Maxine M. Dwyer, Sean M. Lam, Mon L. Reigle, Erika C.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-5100 (202) 317-5100
171	Amortizable Bond Premium	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Silber, David B. Blanchard, William E. Rogers, John W. Imholtz, Diana A.	(202) 317-7053 (202) 317-3900 (202) 317-6895 (202) 317-6942

172	Net Operating Loss Deduction in General	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Park, Seoyeon Sharon Boone, Reuben F.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006 (202) 317- 7006
172(b)(1)(E)	Excess Interest Loss	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
172(h)	Corporate Equity Reduction Interest Losses	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317- 7700 (202) 317- 3045 (202) 317- 7700
173	Circulation Expenditures	CC:ITA:B07	Harvey, Bernard P.	(202) 317- 7005
174	Accounting Method Changes	CC:ITA:B07 CC:PSI:B05	Anderson, Grant D. Cimino, Nicole R.	(202) 317- 7005 (202) 317- 4137
174	Research and Experimental Expenditures	CC:PSI:B05	Selig, David A.	(202) 317- 4137
175	Soil and Water Conservation Expenditures	CC:PSI:B06 CC:PSI:B06	Garcia, Martha S. Friedman, Peter C.	(202) 317- 6853 (202) 317- 6853
175	Soil and Water Conservation	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B05	Glendening, Christina M. Cassano, Daniel A. Basso, Robert J. Osborne, Martin L.	(202) 317- 7003 (202) 317- 7011 (202) 317- 7011 (202) 317- 7006

176	Payments with Respect to Employees of Certain Foreign Corporations	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Glendening, Christina M. Turner, Gwendolyn J. Woo-Garcia, Maxine M. Lam, Mon L. Williams, Alan S.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-5100 (202) 317-5100
178	Amortization of Cost of Acquiring a Lease	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
179	Election to Expense Certain Depreciable Business Assets	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 317-7005 (202) 317-7005
179(b)(6)	Expansion of Limitation on Depreciation of Certain Passenger Automobiles	CC:ITA:B07 CC:ITA:B07	Harvey, Bernard P. Douglas, Winston H.	(202) 317-7005 (202) 317-7005
179A	Deductions for Clean-Fuel Vehicles and Certain Refueling Property	CC:PSI:B06	Garcia, Martha S.	(202) 317-6853
179C	Election to Expense Certain Refineries	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
179D	Energy Efficient Commercial Buildings, Deduction	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
179E	Election to Expense Advanced Mine Safety Equipment	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
180	Expenditures by Farmers for Fertilizer	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
181	Treatment of Certain Qualified Film & Television Production	CC:ITA:B07 CC:ITA:B07	Harvey, Bernard P. Kim, Douglas H.	(202) 317-7005 (202) 317-7005
183	Activities not Engaged in for Profit	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02	Glendening, Christina M. Goldstein, Ronald J.	(202) 317-7003 (202) 317-7003

			Cassano, Daniel A.	(202) 317- 7011
			Rogers, Helen F.	(202) 317- 7011
186	Recoveries of Damages for Antitrust Violations	CC:ITA:B07	Clinton, Patrick M.	(202) 317- 7005
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:PSI:B05	McDonnell, David H.	(202) 317- 4137
192	Contributions to Black Lung Disability	CC:TEGE:EB:HW	Branch Contact	(202) 317- 5500
193	Tertiary Injectants	CC:PSI:B06 CC:PSI:B06	Park, Jaime C. Bernardini, Jennifer C.	(202) 317- 6853 (202) 317- 6853
194	Treatment of Reforestation Expenditures	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317- 6853
195	Start-Up Expenditures	CC:ITA:B07	Kim, Douglas H.	(202) 317- 7005
196	Deduction for Certain Unused Business Credits	CC:PSI:B05 CC:PSI:B05	McGroarty, Patrick T. Selig, David A.	(202) 317- 4137 (202) 317- 4137
197	Amortization of Goodwill and Certain Other Intangibles	CC:ITA:B07 CC:ITA:B07	Clinton, Patrick M. Magee, Charles J.	(202) 317- 7005 (202) 317- 7005
198	Expensing of Environmental Remediation 'Costs for Certain Otherwise Capital Expenditures	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Binder, Elizabeth R. Turner, Gwendolyn J. Cassano, Daniel A. Lam, Mon L. Feldstein, Merrill D.	(202) 317- 7003 (202) 317- 7003 (202) 317- 7011 (202) 317- 5100 (202) 317- 5100

199	Income Attributable to Domestic Production Activities	CC:PSI:B05 CC:PSI:B05	Holmes, James A Handleman, Paul F.	(202) 317-5114 (202) 317-4137
211	Allowance of Deductions	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Glendening, Christina M. Rogers, Helen F. Williams, Alan S.	(202) 317-7003 (202) 317-7011 (202) 317-5100
212	Expenses for Production of Income	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B03	Goldstein, Ronald J. Ford, Peter E. Woo-Garcia, Maxine M. Rogers, Helen F. Lam, Mon L. Feldstein, Merrill D. Dwyer, Sean M.	(202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-5100 (202) 317-5100
213	Medical, Dental, etc., Expenses	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B06	France, Renay C. Woo-Garcia, Maxine M. Cassano, Daniel A. Dwyer, Sean M. Wei, Amy S.	(202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100 (202) 317-7007
215	Alimony, etc., Payments	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B06	Glendening, Christina M. France, Renay C. Kim, Grace H. Rogers, Helen F. Feldstein, Merrill D. Wei, Amy S.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100

				(202) 317-7007
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant Stockholder	CC:PSI:B05	McDonnell, David H.	(202) 317-4137
217	Moving Expenses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02	Glendening, Christina M. Devereux, Deena M. Rogers, Helen F. Christensen, David M.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011
219	Retirement Savings (Individual Retirement Accounts)	CC:TEGE:EB:QP1	Pastor, Cathy V.	(202) 317-6700
220(a)	Jury Duty Pay Remitted to an Individual's Employer	CC:ITA:B01 CC:ITA:B02	Glendening, Christina M. Cheston, Sandra L.	(202) 317-7003 (202) 317-7011
220	Medical Savings Accounts	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 317-5500
221	Deduction for Interest on Education Loans	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Binder, Elizabeth R. Rogers, Helen F. Lam, Mon L.	(202) 317-7003 (202) 317-7011 (202) 317-5100
222	Qualified tuition and Related Expenses	CC:ITA:B01 CC:ITA:B02	Binder, Elizabeth R. Rogers, Helen F.	(202) 317-7003 (202) 317-7011
241	Allowance of Special Deductions	CC:ITA:B01 CC:ITA:B02	Turner, Gwendolyn J. Woo-Garcia, Maxine M.	(202) 317-7003 (202) 317-7011
243	Dividends Received by Corporations	CC:FIP CC:INTL:B08	Silber, David B.	(202) 317-7053

			Imholtz, Diana A.	(202) 317- 6942
243(c)	Special Rules for Certain Distributions (Banks)	CC:FIP CC:FIP:B03	Silber, David B. Brown, K. Scott	(202) 317- 7053 (202) 317- 6945
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:FIP CC:FIP:B03	Silber, David B. Brown, K. Scott	(202) 317- 7053 (202) 317- 6945
244	Dividends Received on Certain Preferred Stock	CC:FIP CC:FIP:B01 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A.	(202) 317- 7053 (202) 317- 6842 (202) 317- 6895
245	Dividends Received from Certain Foreign Corporations	CC:INTL:B03 CC:INTL:B04	Parry, Jeffrey L. Cahn, Milton M.	(202) 317- 6936 (202) 317- 6937
246	Rules Applying to Deductions for Dividends Received	CC:FIP CC:FIP:B01 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A.	(202) 317- 7053 (202) 317- 6842 (202) 317- 6895
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:FIP CC:FIP:B01 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A.	(202) 317- 7053 (202) 317- 6842 (202) 317- 6895
247	Dividends Paid on Certain Preferred Stock of Public Utilities	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Turner, Gwendolyn J. Woo-Garcia, Maxine M. Bird, Susie K.	(202) 317- 7003 (202) 317- 7011 (202) 317- 5100
248	Organizational Expenditures	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Goldstein, Ronald J. Christensen, David M. Woo-Garcia,	(202) 317- 7003 (202) 317- 7011 (202) 317-

		CC:ITA:B03 CC:ITA:B03	Maxine M. 7011 Bird, Susie K. (202) 317- Lam, Mon L. 5100 Dwyer, Sean (202) 317- M. 5100 (202) 317- 5100
249	Limitation on Deduction of Bond Premium on Repurchase	CC:FIP CC:FIP:B03 CC:FIP:B06 CC:INTL:B08	Silber, David (202) 317- B. 7053 Culmer, (202) 317- Charles W. 6945 Morrison, (202) 317- Christina A. 6895 Imholtz, (202) 317- Diana A. 6942
261	General Rule for Disallowance of Deductions	CC:ITA:B07	Nixon, (202) 317- Michael A. 7005
262	Personal, Living, and Family Expense	CC:ITA:B07	Nixon, (202) 317- Michael A. 7005
263	Capital Expenditures	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Woo-Garcia, (202) 317- Maxine M. 7011 Cohn, Peter A. (202) 317- Feldstein, 7011 Merrill D. (202) 317- Dwyer, Sean 5100 M. (202) 317- 5100
263A(f)	Interest Capitalization Rules	CC:ITA:B06 CC:ITA:B07	Jiang, Neville (202) 317- R. 7007 Anderson, (202) 317- Grant D. 7005
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:PSI:B06 CC:PSI:B06	Kirwan, (202) 317- Patrick 5275 Park, Jaime C. (202) 317- 6853
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Williams, (202) 317- Robert B. 6945 Brewer, Mary (202) 317- J.T. 6895

			Morrison, Christina A.	(202) 317- 6895
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:FIP CC:FIP:B06	Silber, David B. White, Patrick E.	(202) 317- 7053 (202) 317- 6895
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	CC:PSI:B06 CC:PSI:B06	Park, Jaime C. Kirwan, Patrick	(202) 317- 6853 (202) 317- 5275
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses - Method Changes	CC:ITA:B06 CC:ITA:B07	Call, Christopher W. Anderson, Grant D.	(202) 317- 7007 (202) 317- 7005
264	Certain Amounts Paid in Connection with Insurance Contracts	CC:FIP:B04	Drees, Donald J.	(202) 317- 6995
265(a)(1)	Expenses and Interest Relating to Tax-Exempt Income	CC:ITA:B07	Nixon, Michael A.	(202) 317- 7005
265 (a)(2)	Interest Relating to Tax-Exempt Income	CC:ITA:B07	Nixon, Michael A.	(202) 317- 7005
265(a)(3)	Certain Regulated Investment Companies	CC:FIP:B02	Baker, Susan T.	(202) 317- 7053
265(a)(6)	Parsonage and Military Housing Allowances	CC:ITA:B07	Nixon, Michael A.	(202) 317- 7005
265(b)(3)	Exemption for Certain Tax Exempt Obligations	CC:FIP:B05	Polfer, James A.	(202) 317- 6980
265(b)	Pro Rata allocation of interest expense of financial institutions to tax exempt interest	CC:FIP CC:FIP:B03	Silber, David B. Brown, K. Scott	(202) 317- 7053 (202) 317- 6945
266	Carrying Charges	CC:ITA:B06 CC:ITA:B07	Wei, Amy S. Anderson, Grant D.	(202) 317- 7007 (202) 317- 7005

267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:ITA:B06 CC:ITA:B07	Gee, Steven J. Meola, Karla M.	(202) 317-7007 (202) 317-7005
267(f)	Special Rules Applicable to Controlled Groups	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
268	Sale of Land with Unharvested Crop	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Turner, Gwendolyn J. France, Renay C. Cassano, Daniel A. Reigle, Erika C.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-5100
269	Acquisition Made to Evade or Avoid 'Income Tax	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
269A	Personal Service Corporations Formed or Availled of to Avoid or Evade Income Tax	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
269B	Stapled Entities	CC:FIP:B03 CC:FIP:B06 CC:INTL:B04	Brown, K. Scott White, Patrick E. McCarrick, Shane M.	(202) 317-6945 (202) 317-6895 (202) 317-6937
272	Disposal of Coal or Domestic Iron Ore	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
273	Holdings of Life or Terminable Interest	CC:FIP:B06	Morrison, Christina A.	(202) 317-6895
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:ITA:B07 CC:ITA:B07	Nixon, Michael A.	(202) 317-7005

			Meola, Karla M.	(202) 317-7005
274(h)(6)	Caribbean Basin Initiative	CC:INTL:B07 CC:INTL:B07	Cadenas, Ricardo A. Zentara, Terra-Lynn	(202) 317-6941 (202) 317-6941
274(i)	Qualified Nonpersonal Use Vehicle	CC:TEGE:EOEG:ET2	Parkinson, Don M.	(202) 317-4774
274(j)	Employee Achievement Awards	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
275	Certain Taxes	CC:ITA:B06 CC:ITA:B06	Kristall, Jason D. Mulleneaux, Natasha M.	(202) 317-7007 (202) 317-7007
276	Certain Indirect Contributions to Political Parties (Deductions)	CC:ITA:B07	Nixon, Michael A.	(202) 317-7005
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
280G(d)(5)	Treatment of Affiliated Groups	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:ITA:B06 CC:ITA:B06	Jiang, Neville R. Call, Christopher W.	(202) 317-7007 (202) 317-7007
280B	Demolition of Structures	CC:ITA:B07	Harvey, Bernard P.	(202) 317-7005
280C	Certain Expenses for which Credits are Allowable	CC:PSI:B05	Selig, David A.	(202) 317-4137

280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:ITA:B06 CC:ITA:B06	Wei, Amy S. Nolan, Leo F.	(202) 317-7007 (202) 317-7007
280F	Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes	CC:ITA:B07 CC:ITA:B07	Harvey, Bernard P. Kim, Douglas H.	(202) 317-7005 (202) 317-7005
280G	Golden Parachute Payments	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
291	Special Rules Relating to Corporate Preference Items	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
291(a)(2)	Reduction in Percentage Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
291(a)(3)	Certain Financial Institution Preference Items	CC:FIP:B03	Brown, K. Scott	(202) 317-6945
291(a)(4)	Amortization of Pollution Control Facilities	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
291(a)(4)	FSC - Exempt Income - Corporate Shareholders	CC:LB&I:CTM:SEA	Goodson, Cathy A.	(206) 220-5951
291(b)	Special Rules for Treatment of Intangible Drilling Costs and Mineral Exploration and Development Costs	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
291(c)	Special Rules Relating to Pollution Control Facilities	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
301	Distributions of Property	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045

302	Distribution in Redemption of Stock	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
304	Redemption Through Use of Related Corporations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
305	Distributions of Stock and Stock Rights	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
306	Dispositions of Certain Stock	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700

311	Taxability of Corporation on Distribution	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
312	Effect on Earnings and Profits	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
316	Dividend Defined	CC:CORP CC:CORP	General Information Office Contact	(202) 317-7700 (202) 317-7700
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
317	Other Definitions	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
318	Constructive Ownership of Stock	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
332	Complete Liquidations of Subsidiaries	CC:CORP CC:CORP CC:CORP	Field Personnel General	(202) 317-3045 (202) 317-7700

			Information (202) 317- Office Contact 7700
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:CORP CC:CORP CC:CORP	General (202) 317- Information 7700 Office Contact (202) 317- Field 7700 Personnel (202) 317- 3045
334	Basis of Property Received in Liquidation	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:CORP CC:CORP CC:CORP	General (202) 317- Information 7700 Office Contact (202) 317- Field 7700 Personnel (202) 317- 3045
337(d)	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:CORP CC:CORP CC:CORP	General (202) 317- Information 7700 Office Contact (202) 317- Field 7700 Personnel (202) 317- 3045
337 (Pre-TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 Office Contact (202) 317- General 7700 Information (202) 317- 7700
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:CORP CC:CORP CC:CORP CC:INTL:B04 CC:INTL:B04	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317-

			Williams Jr., 7700 Robert (202) 317- Cahn, Milton 6937 M. (202) 317- 6937
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	CC:INTL:B04 CC:INTL:B04	Williams Jr., (202) 317- Robert 6937 Cahn, Milton (202) 317- M. 6937
341	Collapsible Corporations	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 Office Contact (202) 317- General 7700 Information (202) 317- 7700
346	Definition and Special Rule	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
351	Transfer to Corporation Controlled by Transferor	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 Office Contact (202) 317- General 7700 Information (202) 317- 7700
351(e)	Exceptions	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
354	Exchanges of Stock and Securities in Certain Reorganizations	CC:CORP CC:CORP CC:CORP	Office Contact (202) 317- General 7700 Information (202) 317- Field 7700 Personnel (202) 317- 3045
355	Distribution of Stock and Securities of a Controlled Corporation	CC:CORP CC:CORP CC:CORP	General (202) 317- Information 7700 Field (202) 317- 3045

			Personnel (202) 317- Office Contact 7700
356	Receipt of Additional Consideration	CC:CORP CC:CORP CC:CORP	Office Contact (202) 317- General 7700 Information (202) 317- Field 7700 Personnel (202) 317- 3045
357	Assumption of Liability	CC:CORP CC:CORP CC:CORP	Office Contact (202) 317- General 7700 Information (202) 317- Field 7700 Personnel (202) 317- 3045
358	Basis to Distributees	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
361	Nonrecognition of Gain or Loss to Corporations	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 General (202) 317- Information 7700 Office Contact (202) 317- 7700
362	Basis to Corporations	CC:CORP CC:CORP CC:CORP	Field (202) 317- Personnel 3045 Office Contact (202) 317- General 7700 Information (202) 317- 7700
367(a)	Transfers of Property from the United States	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMP:NEW:1	Branch (202) 317- Contact 6937 Cahn, Milton (202) 317- M. 6937 McCarrick, (202) 317- Shane M. 6937 Williams Jr., (202) 317- Robert 6937 Bennett, (973) 645- Robert T. 3244

367(b)	Other Transfers	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMP:NEW:1	Cahn, Milton M. Williams Jr., Robert McCarrick, Shane M. Bennett, Robert T.	(202) 317-6937 (202) 317-6937 (202) 317-6937 (973) 645-3244
367(d)	Special Rules Relating to Transfers of 'Intangibles	CC:INTL:B04 CC:INTL:B04	Williams Jr., Robert Bowen, Ryan	(202) 317-6937 (202) 317-6937
367(e)	Treatment of Distributions Described in Section 355 or Liquidations under Section 332	CC:INTL:B04 CC:INTL:B04	Bowen, Ryan Cahn, Milton M.	(202) 317-6937 (202) 317-6937
367(f)	Other Transfers	CC:INTL:B01	Karzon, Elizabeth U.	(202) 317-6933
368	Definitions Relating to Corporate Reorganizations	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
368(a)(1)(G)	Bankruptcy Reorganization	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
370 (Repealed)	Termination of Part	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700

371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
381	Carryovers in Certain Corporate Acquisitions	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
381(b)	Operating Rules	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
381(c)(1)	Net Operating Loss Carryovers	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
381(c)(2)	Earnings & Profits	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045

381(c)(3)	Capital Loss Carryover	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
381(c)(4)	Method of Accounting	CC:ITA:B06 CC:ITA:B07	Oseekey, Cheryl L. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7005
381(c)(4)	Method of Accounting (Banks)	CC:FIP CC:FIP:B01 CC:FIP:B03	Blanchard, William E. Martin, Robert A. Brown, K. Scott	(202) 317- 3900 (202) 317- 6842 (202) 317- 6945
381(c)(5)	Inventories	CC:ITA:B06 CC:ITA:B07	Oseekey, Cheryl L. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7005
381(c)(6)	Method of Computing Depreciation Allowance	CC:ITA:B07	Kim, Douglas H.	(202) 317- 7005
381(c)(8)	Installment Method	CC:ITA:B04 CC:ITA:B05	Wojay, Craig R. Schwartz, Edward C.	(202) 317- 4718 (202) 317- 7006
381(c)(9)	Amortization of Bond Discount or Premium	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. Rogers, John W. Imholtz, Diana A.	(202) 317- 3900 (202) 317- 7053 (202) 317- 6895 (202) 317- 6942
381(c)(10)	Expenses of Distributor or Transferor Corporation	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700
381(c)(10)	Treatment of Certain Mining Development and Exploration	CC:CORP CC:CORP CC:CORP	Office Contact General Information	(202) 317- 7700 (202) 317-

			Field Personnel	7700 (202) 317-3045
381(c)(12)	Recovery of Tax Benefit Items	CC:ITA:B06 CC:ITA:B07	Oseekey, Cheryl L. Clinton, Patrick M.	(202) 317-7007 (202) 317-7005
381(c)(13)	Involuntary Conversions Under Section 1033	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Montemurro, Michael J. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-4718 (202) 317-7006
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 317-4137
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:PSI:B05	Selig, David A.	(202) 317-4137
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:FIP:B01 CC:ITA:B06 CC:ITA:B07	Martin, Robert A. Oseekey, Cheryl L. Clinton, Patrick M.	(202) 317-6842 (202) 317-7007 (202) 317-7005
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 317-4137
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Binder, Elizabeth R. Goldstein, Ronald J. Christensen, David M. Lam, Mon L.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-5100
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:CORP CC:CORP CC:CORP CC:ITA:B06 CC:ITA:B07	Field Personnel General Information Office Contact Oseekey, Cheryl L.	(202) 317-3045 (202) 317-7700 (202) 317-7700 (202) 317-

			Clinton, Patrick M.	7007 (202) 317- 7005
381(c)(23)	Deficiency Dividend Deduction	CC:FIP:B02	Silver, Jonathan	(202) 317- 7053
381(c)(24)	Credit Under Section 38	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700
381(c)(25)	Credit for Employment of Certain New Employees Credit Under Section 53	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben F.	(202) 317- 4718 (202) 317- 7006
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700
383	Special Limitations on Certain Excess Credits, Etc.	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
385	New Financial Products	CC:FIP CC:FIP CC:FIP:B03 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. Brown, K. Scott Morrison, Christina A. Kim, Anna H. Rogers, John	(202) 317- 3900 (202) 317- 7053 (202) 317- 6945 (202) 317- 6895 (202) 317- 6895

			W.	(202) 317-6895
			White, Patrick E.	(202) 317-6895
			Dubert, Alexa T.	(202) 317-6895
			Imholtz, Diana A.	(202) 317-6942
385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:CORP CC:CORP CC:CORP CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Field Personnel General Information Office Contact Silber, David B. Blanchard, William E. Morrison, Christina A. Imholtz, Diana A.	(202) 317-3045 (202) 317-7700 (202) 317-7700 (202) 317-7053 (202) 317-3900 (202) 317-6895 (202) 317-6942
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
401(a)(4)	Discrimination in Contributions or Benefits	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
401(a)(9)	Required Distributions	CC:TEGE:EB:QP1	Branch Contact	(202) 317-6700
401(a)(17)	Maximum Compensation	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 317-6799 (202) 317-6700
401(a)(26)	Minimum Participation	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799

401(a)(28)	ESOP Diversification, etc.	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
401(a)(35)	Diversification Requirements	CC:TEGE:EB:QP2	Dvoretzky, Jamie	(202) 317-6799
401(h)	Medicare Benefits for Retirees	CC:TEGE:EB:HW CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 317-5500 (202) 317-6700
401(k)	Cash or Deferred Arrangements	CC:TEGE:EB:QP2	Gibbs, William D.	(202) 317-6700
401(l)	Permitted Disparity	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
401(m)	Matching Contributions and Employee	CC:TEGE:EB:QP2	Gibbs, William D.	(202) 317-6700
401-420	Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the T:EP Hotline (1:30 - 4:00pm, Monday - Thursday).	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
402	Distributions/Rollovers	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
402(b)	Taxability of Beneficiary of Nonexempt Trust	CC:TEGE:EB:QP1 CC:TEGE:EB:EC CC:TEGE:EB:QP2	Branch Contact Branch Contact Branch Contact	(202) 317-6700 (202) 317-5600 (202) 317-6799
403(b)	Tax Sheltered Annuities	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Kost, Keith Press, Cheryl E.	(202) 317-6700 (202) 317-6799
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600

	Purchased by Exempt Organizations			
404(a)(4)	Trusts Created or Organized Outside of the United States	CC:TEGE:EB:QP1 CC:INTL:B01	Branch Contact Fleeman, M. Grace	(202) 317-6700 (202) 317-6933
404(a)(5)	Other Plans	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
404(a)(6)	Time When Contributions Deemed Made	CC:TEGE:EB:QP1	Branch Contact	(202) 317-6700
404(k)	ESOP Deductions	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
404A	Foreign Deferred Compensation Plans	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
408	Individual Retirement Accounts	CC:TEGE:EB:QP1	Branch Contact	(202) 317-6700
408A	Roth IRAs	CC:TEGE:EB:QP1	Branch Contact	(202) 317-6700
409	ESOP Requirements	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
409A	Inclusion in Gross Income of Deferred	CC:TEGE:EB	Tackney, Stephen B.	(202) 317-6000
410(b)	Coverage	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 317-6799 (202) 317-6700
411(d)(6)	Accrued Benefits not to be Decreased by Amendment	CC:TEGE:EB:QP1	Marshall, Linda S.	(202) 317-6700
414 (m), (n), (o)	Affiliated Service Groups Leased Employees	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 317-6799
414(q)	Highly Compensated Employees	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
414(r)	Line of Business	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 317-6799 (202) 317-6700

414(s)	Compensation	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
414(u)	USERRA-Reemployed Veteran's Rights	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
414(v)	Catch-up Contributions for Individuals Age 50 or over	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
414(w)	USERRA-Reemployed Veteran's Rights	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
415	Limitations on Benefits and Contributions Under Qualified Plans	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 317-6799 (202) 317-6700
415(m)	Treatment of Qualified Governmental Excess Benefit Arrangements	CC:TEGE:EB:QP2	Press, Cheryl E.	(202) 317-6799
416	Special Rules for Top-Heavy Plans	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Gibbs, William D.	(202) 317-6700 (202) 317-6700
417(e)(3)	Present Value of Plan Distributions	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 317-6700 (202) 317-6799
419	Welfare Benefit Funds	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
419A	Qualified Asset Account; Limitation on Additions to Account	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:TEGE:EB:HW	Laufer, Janet A.	(202) 317-5500
421	General Rules (Certain Stock Options) Determination of Fair Market Value	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
422	Incentive Stock Options	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600

423	Employee Stock Purchase Plans	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
424	Definitions and Special Rules	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
441	Period for Computation of Taxable Income	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Ruane, William R. Raphael, Robert M. Cavanaugh, Lore B.	(202) 317-4718 (202) 317-4718 (202) 317-7006
442	Change of Accounting Method EO	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Farson, Stephen B. Page, Alfred	(202) 317-8516 (202) 317-8540
442	Change of Annual Accounting Period	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Ruane, William R. Raphael, Robert M. Cavanaugh, Lore B.	(202) 317-4718 (202) 317-4718 (202) 317-7006
443	Returns for a Period of Less than 12 Months	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Ruane, William R. Raphael, Robert M. Cavanaugh, Lore B.	(202) 317-4718 (202) 317-4718 (202) 317-7006
444	Election of Taxable Year Other Than Required Taxable Year	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Ruane, William R. Raphael, Robert M. Cavanaugh, Lore B.	(202) 317-4718 (202) 317-4718 (202) 317-7006
446	Change of Accounting Method by EO	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Page, Alfred Farson, Stephen B.	(202) 317-8540 (202) 317-8516
446	General Rule for Methods of Accounting (Except Depreciation/Depletion)	CC:ITA:B06 CC:ITA:B07	Kim, Charles H. Anderson, Grant D.	(202) 317-7007 (202) 317-7005
446	Method of Accounting for Interest	CC:FIP	Blanchard, William E.	(202) 317-3900

446	Notional Principal Contracts	CC:FIP:B06	Kim, Anna H.	(202) 317-6895
446(e)	Certain Payments for Use of Property or Services	CC:ITA:B04 CC:ITA:B05	Ruane, William R. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
446(e)	Debt Issuance Costs	CC:FIP	Blanchard, William E.	(202) 317-3900
446(e)	Depreciation	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
446(e)	Financial Products and Financial ‘Institutions (including original issue ‘discount, market discount, premium, ‘interest, mark to market accounting, notional principal contracts, stripped bonds and coupons, bad debt reserves.)	CC:FIP CC:FIP:B06 CC:FIP:B06	Blanchard, William E. Morrison, Christina A. White, Patrick E.	(202) 317-3900 (202) 317-6895 (202) 317-6895
446(e)	Functional Currency Automatic Consent for Change in Accounting Method	CC:INTL:B05	Merkel, Peter D.	(202) 317-6938
446(e)	Functional Currency Non-Automatic Consent for Change in Accounting Method	CC:INTL:B05	Ramaswamy, Sheila N.	(202) 317-6938
446(e)	Insurance Companies	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
446(e)	Lease vs. Sale vs. Financing Transaction	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C.	(202) 317-4718 (202) 317-7006
446(e)	Long-Term Contracts	CC:ITA:B04 CC:ITA:B05	Ruane, William R. Cavanaugh, Lore B.	(202) 317-4718 (202) 317-7006
446(e)	Other Issues Involving Automatic Consent for	CC:ITA:B06 CC:ITA:B06 CC:ITA:B07	Oseekey, Cheryl L. Kim, Charles	(202) 317-7007 (202) 317-

	Change in Accounting Methods		H. Meola, Karla M.	7007 (202) 317-7005
446(e)	Other Issues Involving Non-Automatic Consent for Change in Accounting Method	CC:ITA:B07	Anderson, Grant D.	(202) 317-7005
447	Method of Accounting for Corporations Engaged in Farming	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Glendening, Christina M. France, Renay C. Cheston, Sandra L. Basso, Robert J. Harris, Anthony S.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100
447(g)	Limitation Use of Cash Method of Accounting Method Changes Non-Accrual Experience	CC:ITA:B06 CC:ITA:B07	Oseekey, Cheryl L. Anderson, Grant D.	(202) 317-7007 (202) 317-7005
448	Limitation on Use of Cash Method of Accounting	CC:ITA:B06 CC:ITA:B07	Kim, Charles H. Meola, Karla M.	(202) 317-7007 (202) 317-7005
451	Deferred Compensation Payments	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
451	General Rule for Taxable Year of Inclusion	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Binder, Elizabeth R. Turner, Gwendolyn J. Ford, Peter E. Kim, Grace H. Bird, Susie K.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011 (202) 317-5100
453	Installment Method	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Montemurro, Michael J. Wojay, Craig R. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-7006

453A	Special Rules for Nondealers	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Wojay, Craig R.	(202) 317-4718 (202) 317-4718
453B	Gain or Loss on Disposition of Installment Obligations	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Wojay, Craig R.	(202) 317-4718 (202) 317-4718
453C	Certain Indebtedness Treated as Payment on Installment Obligations	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Wojay, Craig R.	(202) 317-4718 (202) 317-4718
454	Obligations Issued at Discount	CC:FIP	Blanchard, William E.	(202) 317-3900
455	Prepaid Subscription Income (except elections)	CC:CORP:B01	Brauer, Eric D.	(202) 317-6847
456	Prepaid Dues Income of Certain Membership Organizations	CC:CORP:B01	Brauer, Eric D.	(202) 317-6847
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Kost, Keith Press, Cheryl E.	(202) 317-6700 (202) 317-6799
457(f)	Tax Treatment of Participants in Ineligible Plans	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Kost, Keith Press, Cheryl E.	(202) 317-6700 (202) 317-6799
457A	Nonqualified Deferred Compensation From Certain Tax Indifferent Parties	CC:INTL:B01	Banjanin, Lara A.	(202) 317-6933
457A	Nonqualified Deferred Compensation From Certain Tax Indifferent Plans	CC:TEGE:EB:EC	Enkishev, Ilya E.	(202) 317-5600
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:CORP:B01	Brauer, Eric D.	(202) 317-6847
460	Special Rules for Long-Term Contracts	CC:ITA:B04 CC:ITA:B04	Ruane, William R.	(202) 317-4718

		CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. O'Hara, Brendan P. Cavanaugh, Lore B. Aramburu, John M.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006 (202) 317- 7006
461	General Rule for Taxable Year of Deduction - Economic Performance	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03 CC:ITA:B05	Goldstein, Ronald J. Turner, Gwendolyn J. Ford, Peter E. Bird, Susie K. Lam, Mon L. Osborne, Martin L.	(202) 317- 7003 (202) 317- 7003 (202) 317- 7011 (202) 317- 5100 (202) 317- 5100 (202) 317- 7006
464	Limitations on Deduction for Certain Farming	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B05	Glendening, Christina M. Turner, Gwendolyn J. France, Renay C. Basso, Robert J. Osborne, Martin L.	(202) 317- 7003 (202) 317- 7003 (202) 317- 7003 (202) 317- 7011 (202) 317- 7006
465	Deductions Limited to Amount at Risk	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
467	Certain Payment for the Use of Property or Services	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben F.	(202) 317- 4718 (202) 317- 7006
468	Special Rules for Mining and Solid Waste	CC:PSI:B06	Stewart, Brenda M.	(202) 317- 6853
468A	Special Rules for Nuclear Decommissioning Costs	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C.	(202) 317- 6853

			Kirwan, Patrick	(202) 317- 5275
468B	Special Rules for Designated Settlement Funds	CC:ITA:B06 CC:ITA:B06	Mulleneaux, Natasha M. Gee, Steven J.	(202) 317- 7007 (202) 317- 7007
469	Passive Activity Losses and Credits Limited	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
470	Limitation on Deductions Allocable to Property used by Governments or Other Tax-Exempt Entities	CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Aramburu, John M.	(202) 317- 4718 (202) 317- 7006
471	General Rule for Inventories	CC:ITA:B06 CC:ITA:B06 CC:ITA:B07	Jiang, Neville R. Nolan, Leo F. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7007 (202) 317- 7005
472	Last-In, First-Out Inventories	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7005
473	Qualified Liquidations of LIFO Inventories	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7005
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Clinton, Patrick M.	(202) 317- 7007 (202) 317- 7005
475	Mark to Market Accounting Method for Dealers in Securities	CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Williams, Robert B. Rogers, John W. White, Patrick E.	(202) 317- 6945 202) 317-6895 (202) 317- 6895
481	Adjustments Required by Changes in Method of Accounting	CC:ITA:B06 CC:ITA:B07	Kristall, Jason D.	(202) 317- 7007

			Anderson, Grant D.	(202) 317- 7005
482	Allocation of Income and Deductions	CC:INTL:B06 CC:INTL:B06 CC:INTL:B06	Rensen, Marissa K Kelley, Robert Z. Holland, Angela E.	(202) 317- 6939 (202) 317- 6939 (202) 317- 6939
483	Factual Determinations Interest on Certain Deferred Payments	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317- 3900 (202) 317- 7053 (202) 317- 6895 (202) 317- 6942
501(c)(2)	Title Holding Company	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Page, Alfred Elliot-Moore, Donna	(202) 317- 8540 (202) 317- 8520
501(c)(3)	Amateur Athletic Organizations	SE:T:EO:RA:T:1	Fischer, LaVonne R.	(202) 317- 8558
501(c)(3)	Churches & Religious Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Richardson, Virginia G. Malone, Robert W.	(202) 317- 8699 (202) 317- 6312
501(c)(3)	Colleges and Universities	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Richardson, Virginia G. Ghougasian, Laurice A. Malone, Robert W. Katz, Sarah R. Holiat, Peter A.	(202) 317- 8699 (202) 317- 8470 (202) 317- 6312 (202) 317- 8403 (202) 317- 8524
501(c)(3)	Community Trusts	SE:T:EO:RA:T:2 SE:T:EO:RA:T:3	Shoemaker, Ronald J. Copeland, Sadie R.	(202) 317- 8457 (202) 317- 8552
501(c)(3)	Credit Counseling Organizations	SE:T:EO:RA:T:1	Grodnitzky, Steven B.	(202) 317- 8464

501(c)(3)	Disaster Relief	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Paz, Holly O. Phaup, Lee T.	(202) 283-9491 (202) 317-8546
501(c)(3)	Donor Advised Funds	SE:T:EO:RA:T:2	Shoemaker, Ronald J.	(202) 317-8457
501(c)(3)	Foreign Organizations/Activities	SE:T:EO:RA:T:2 SE:T:EO:RA:T:1	Manasterli, Jacqueline B. Lowe, Justin J.	(202) 317-5218 (202) 317-8742
501(c)(3)	General	SE:T:EO:RA:T:3 SE:T:EO:RA:T:4 SE:T:EO:RA:G:2 SE:T:EO:RA:G:1 SE:T:EO:RA:T:1 SE:T:EO:RA:T:2	Lieber, Theodore R. Salins, Mary J. Paz, Holly O. Seto, Michael C. Grodnitzky, Steven B. Shoemaker, Ronald J.	(202) 317-8461 (202) 317-8460 (202) 283-9491 (202) 317-8462 (202) 317-8464 (202) 317-8457
501(c)(3)	Health Care	SE:T:EO:RA:G:1 SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Katz, Sarah R. Lowe, Justin J. Campbell, Geoffrey S.	(202) 317-8403 (202) 317-8742 (202) 317-8538
501(c)(3)	Instrumentalities	SE:T:EO:RA:G:2	Thomas, Ward L.	(202) 317-8535
501(c)(3)	Internet Service Providers	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Elliot-Moore, Donna Holiat, Peter A.	(202) 317-8520 (202) 317-8524
501(c)(3)	Legal Aid	SE:T:EO:RA:T:1	Berick, Ellen S.	(202) 317-8560
501(c)(3)	Legislative Activities	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Megosh, Andrew Lowe, Justin J.	(202) 317-8458 (202) 317-8742
501(c)(3)	Lessening Governmental Burdens	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Parrish, Matthew L.	(202) 317-8416

			Kastenberg, Elizabeth C.	(202) 317-8515
501(c)(3)	Limited Liability Company	SE:T:EO:RA:G:2 SE:T:EO:RA:G:1	Thomas, Ward L. Parrish, Matthew L.	(202) 317-8535 (202) 317-8416
501(c)(3)	Low-Income Housing	SE:T:EO:RA:T:2 SE:T:EO:RA:T:1	Kastenberg, Elizabeth C. Berick, Ellen S.	(202) 317-8515 (202) 317-8560
501(c)(3)	Political Activities	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Megosh, Andrew Lowe, Justin J.	(202) 317-8458 (202) 317-8742
501(c)(3)	Schools: Private and Charter	SE:T:EO:RA:G:2 SE:T:EO:RA:T:2	Megosh, Andrew Ghougasian, Laurice A.	(202) 317-8458 (202) 317-8470
501(c)(3)	Split Interest Trusts	SE:T:EO:RA:T:1 SE:T:EO:RA:T:2	Cundiff, Susan M. Shoemaker, Ronald J.	(202) 317-8541 (202) 317-8457
501(c)(4)	Political Activities	SE:T:EO SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Kindell, Judith Megosh, Andrew Lowe, Justin J.	(202) 317-8422 (202) 317-8458 (202) 317-8742
501(c)(4)	Social Welfare Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Cundiff, Susan M. Copeland, Sadie R.	(202) 317-8541 (202) 317-8552
501(c)(7)	Social Clubs	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Richardson, Virginia G. Copeland, Sadie R. Goff, Elizabeth D. Williams, Melinda G.	(202) 317-8699 (202) 317-8552 (202) 317-8534 (202) 317-8532
501(c)(8)	Fraternal Beneficiary Organizations	SE:T:EO:CE&O SE:T:EO:RA:T:3	Barnett, Sean M.	(202) 317-8539

			Elliot-Moore, Donna	(202) 317-8520
501(c)(9)	Voluntary Employees' Beneficiary Associations (VEBA)	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 CC:TEGE:EB:HW	Malone, Robert W. Copeland, Sadie R. Paul, Susan L. Park, Nalee Branch Contact	(202) 317-6312 (202) 317-8552 (202) 283-8959 (202) 317-8537 (202) 317-5500
501(c)(10)	Fraternal Organizations	SE:T:EO:CE&O SE:T:EO:RA:T:3	Barnett, Sean M. Elliot-Moore, Donna	(202) 317-8539 (202) 317-8520
501(c)(11)	Teachers' Retirement Associations	SE:T:EO:RA:T:2	Ghougasian, Laurice A.	(202) 317-8470
501(c)(12)	Cooperative Telephone or Electric Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1	Williams, Melinda G. Seto, Michael C. Page, Alfred Richardson, Virginia G.	(202) 317-8532 (202) 317-8462 (202) 317-8540 (202) 317-8699
501(c)(13)	Cemetery Companies	SE:T:EO:RA:T:3 SE:T:EO:RA:G:1	Elliot-Moore, Donna Seto, Michael C.	(202) 317-8520 (202) 317-8462
501(c)(14)	Credit Unions & Cooperative Banks	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Richardson, Virginia G. Elliot-Moore, Donna	(202) 317-8699 (202) 317-8520
501(c)(15)	Insurance Companies (small)	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Katz, Sarah R. Phaup, Lee T. Elliot-Moore, Donna	(202) 317-8403 (202) 317-8546 (202) 317-8520
501(c)(17)	Supplemental Unemployment Benefits	SE:T:EO:RA:T:2 SE:T:EO:CE&O	Paul, Susan L. Barnett, Sean M.	(202) 283-8959

				(202) 317-8539
501(c)(19)	Veterans' Organizations	SE:T:EO:RA:T:1	Cundiff, Susan M.	(202) 317-8541
501(c)(21)	Black Lung Trusts	SE:T:EO:RA:T:1	Berick, Ellen S.	(202) 317-8560
501(c)(22)	Multi-employer Plans	SE:T:EO:CE&O	Barnett, Sean M.	(202) 317-8539
501(c)(25)	Title Holding Companies	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Page, Alfred Ardoin, Elizabeth A. Elliot-Moore, Donna	(202) 317-8540 (202) 317-8518 (202) 317-8520
501(c)(27)	State Sponsored Workers Comp	SE:T:EO:RA:G:1	Seto, Michael C.	(202) 317-8462
501(d)	Religious and Apostolic Organizations	SE:T:EO:RA:G:1	Richardson, Virginia G.	(202) 317-8699
501(e)	Cooperative Hospital Service Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Lowe, Justin J. Holiat, Peter A.	(202) 317-8742 (202) 317-8524
501(f)	Cooperative Investment Organizations	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Kastenberg, Elizabeth C. Katz, Sarah R.	(202) 317-8515 (202) 317-8403
501(h)	Lobbying Election	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Lowe, Justin J. Megosh, Andrew	(202) 317-8742 (202) 317-8458
501(i)	Discrimination by Social Clubs	SE:T:EO:RA:T:3	Copeland, Sadie R.	(202) 317-8552
501(j)	Amateur Sports Organizations	SE:T:EO:RA:T:1	Fischer, LaVonne R.	(202) 317-8558
501(k)	Child Care	SE:T:EO:RA:T:2 SE:T:EO:RA:G:2	Ghougasian, Laurice A. Megosh, Andrew	(202) 317-8470 (202) 317-8458
501(l)	Federal Instrumentalities-501(c)(1)	SE:T:EO:RA:T:3	Ardoin, Elizabeth A.	(202) 317-8518

501(m)	Commercial Type Insurance	SE:T:EO:RA:T:1	Grodnitzky, Steven B.	(202) 317-8464
501(n)	Charitable Risk Pools	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Katz, Sarah R. Phaup, Lee T.	(202) 317-8403 (202) 317-8546
501(q)	Special Rules for Credit Counseling Organizations	SE:T:EO:RA:T:1	Grodnitzky, Steven B.	(202) 317-8464
502	Feeder Organizations	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Kastenber, Elizabeth C. Richardson, Virginia G.	(202) 317-8515 (202) 317-8699
503	Prohibited Transactions	SE:T:EO:RA:T:2 SE:T:EO:CE&O	Paul, Susan L. Barnett, Sean M.	(202) 283-8959 (202) 317-8539
504	Revocation for Political Activity	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Lowe, Justin J. Megosh, Andrew	(202) 317-8742 (202) 317-8458
505	Notification 501(c) (9)	SE:T:EO:RA:T:2 SE:T:EO:CE&O	Paul, Susan L. Barnett, Sean M.	(202) 283-8959 (202) 317-8539
507	Termination of Private Foundation Status	SE:T:EO:RA:G:2	Thomas, Ward L.	(202) 317-8535
508	Notification 501(c)(3)	SE:T:EO:RA:G:2	Thomas, Ward L.	(202) 317-8535
509	Private Foundation Defined	SE:T:EO:RA:T:3 SE:T:EO:RA:T:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1	Copeland, Sadie R. Fischer, LaVonne R. Ardoin, Elizabeth A. Williams, Melinda G.	(202) 317-8552 (202) 317-8558 (202) 317-8518 (202) 317-8532
509(a)(1)&(2)	Private Foundation Defined	SE:T:EO:RA:G:1 SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Williams, Melinda G. Fischer, LaVonne R.	(202) 317-8532 (202) 317-8558

			Copeland, Sadie R.	(202) 317- 8552
509(a)(3)	Private Foundation Defined	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Fischer, LaVonne R. Cundiff, Susan M.	(202) 317- 8558 (202) 317- 8541
511-513	Unrelated Business Income	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:CE&O SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Malone, Robert W. Kastenberg, Elizabeth C. Barnett, Sean M. Katz, Sarah R. Richardson, Virginia G.	(202) 317- 6312 (202) 317- 8515 (202) 317- 8539 (202) 317- 8403 (202) 317- 8699
512 (VEBAs)	Unrelated Business Taxable Income - VEBAs	CC:TEGE:EB:HW	Branch Contact	(202) 317- 5500
514	Debt-Financed Income	SE:T:EO:CE&O SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Barnett, Sean M. Katz, Sarah R. Kastenberg, Elizabeth C. Malone, Robert W. Richardson, Virginia G.	(202) 317- 8539 (202) 317- 8403 (202) 317- 8515 (202) 317- 6312 (202) 317- 8699
515	Taxes of Foreign Countries and Possessions of the U.S.	SE:T:EO:RA:T:1	Lowe, Justin J.	(202) 317- 8742
521	Exemption of Farmers' Cooperatives	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
526	Shipowners' Protection and Indemnity Associations	CC:PSI:B05	Selig, David A.	(202) 317- 4137
527	Political Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Lowe, Justin J. Megosh, Andrew	(202) 317- 8742 (202) 317- 8458

528	Certain Homeowners Associations	CC:PSI:B05	McGroarty, Patrick T.	(202) 317-4137
529	Qualified Tuition Plans	SE:T:EO:RA:T:3	Phaup, Lee T.	(202) 317-8546
530 (Rev.)	Act of 1978 (non code)/Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Wilson, Rebecca S. Duce, Melissa Rogers, Elliot M. Weigelt, Michelle R. Conway-Hataloski, Linda L. Donis, Ligeia M.	(202) 317-6798 (202) 317-6798 (202) 317-6798 (202) 317-6798 (202) 317-6798 (202) 317-4774
530	Coverdell Education Savings Accounts	CC:TEGE:EOEG:EO	Rosenbaum, Monice L.	(202) 317-5800
531-537	Imposition of Accumulated Earnings Tax	CC:ITA:B01 CC:ITA:B01	Goldstein, Ronald J. Turner, Gwendolyn J.	(202) 317-7003 (202) 317-7003
541	Imposition of Personal Holding Company Tax	CC:PSI:B05	Selig, David A.	(202) 317-4137
542	Definition of Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 317-4137
543	Personal Holding Company Income	CC:PSI:B05	Selig, David A.	(202) 317-4137
544	Rules for Determining Stock Ownership	CC:PSI:B05	Selig, David A.	(202) 317-4137
545	Undistributed Personal Holding Company Income	CC:PSI:B05	Selig, David A.	(202) 317-4137
546	Income Not Placed on Annual Basis	CC:PSI:B05	Selig, David A.	(202) 317-4137
547	Deduction for Deficiency Dividends	CC:PSI:B05	Selig, David A.	(202) 317-4137
561	Definition of Deduction for Dividends Paid	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Goldstein, Ronald J. Turner, Gwendolyn J.	(202) 317-7003 (202) 317-7003

			Woo-Garcia, (202) 317- Maxine M. 7011 Lam, Mon L. (202) 317- 5100
562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Turner, (202) 317- Gwendolyn J. 7003 Woo-Garcia, (202) 317- Maxine M. 7011 Lam, Mon L. (202) 317- 5100
563	Rules Relating to Dividends Paid After Close of Taxable Year	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Turner, (202) 317- Gwendolyn J. 7003 Woo-Garcia, (202) 317- Maxine M. 7011 Lam, Mon L. (202) 317- 5100
564	Dividend Carryover	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Turner, (202) 317- Gwendolyn J. 7003 Woo-Garcia, (202) 317- Maxine M. 7011 Lam, Mon L. (202) 317- 5100
565	Consent Dividends	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Goldstein, (202) 317- Ronald J. 7003 Turner, (202) 317- Gwendolyn J. 7003 Woo-Garcia, (202) 317- Maxine M. 7011 Lam, Mon L. (202) 317- 5100
581	Definition of Bank	CC:FIP CC:FIP:B03	Silber, David (202) 317- B. 7053 Brown, K. (202) 317- Scott 6945
582	Bad Debts, Losses, and Gains with Respect to	CC:FIP CC:FIP:B01 CC:FIP:B03	Silber, David (202) 317- B. 7053 Martin, Robert (202) 317-

	Securities Held by Financial Institutions		A. Brown, K. Scott	6842 (202) 317- 6945
584	Common Trust Funds	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
585	Reserves for Losses on Loans of Banks	CC:FIP CC:FIP:B03	Silber, David B. Brown, K. Scott	(202) 317- 7053 (202) 317- 6945
591	Deduction for Dividends Paid on Deposits	CC:FIP CC:FIP CC:FIP:B03	Blanchard, William E. Silber, David B. Brown, K. Scott	(202) 317- 3900 (202) 317- 7053 (202) 317- 6945
593	Reserves for Losses on Loans	CC:FIP CC:FIP:B01 CC:FIP:B03	Silber, David B. Martin, Robert A. Brown, K. Scott	(202) 317- 7053 (202) 317- 6842 (202) 317- 6945
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
595 (Repealed)	Foreclosure on Property Securing Loans	CC:FIP CC:FIP:B03	Blanchard, William E. Brown, K. Scott	(202) 317- 3900 (202) 317- 6945
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:FIP:B01 CC:FIP:B03	Martin, Robert A. Brown, K. Scott	(202) 317- 6842 (202) 317- 6945
611	Allowance of Deductions for Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 317- 6853
612	Basis for Cost Depletion	CC:PSI:B06	Park, Jaime C.	(202) 317- 6853
613	Percentage Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 317- 6853

613A	Extension of Suspension of Taxable Income Limitation for Marginal O & G Wells	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
613A	Limitations on Percentage Depletion in	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
614	Definition of Property	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
616	Development Expenditures	CC:PSI:B06 CC:PSI:B06	Garcia, Martha S. Stewart, Brenda M.	(202) 317-6853 (202) 317-6853
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:PSI:B06 CC:PSI:B06	Stewart, Brenda M. Garcia, Martha S.	(202) 317-6853 (202) 317-6853
621 (Repealed)	Payments to Encourage Exploration,	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
631(a)&(b)	Gain or Loss in the Case of Timber	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
631(c)	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
636	Income Tax Treatment of Mineral Production Payments	CC:PSI:B06 CC:PSI:B06	Garcia, Martha S. Park, Jaime C.	(202) 317-6853 (202) 317-6853
638	Continental Shelf Areas	CC:PSI:B06	Tiegerman, Philip	(202) 317-6853
641	Imposition of Tax	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
642	Special Rules for Credits and Deductions	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
642(c)(5)	Definition of Pooled Income Fund	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279

643	Definitions Applicable to Subparts A, B, C, and D	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
643(h)	Distributions by Certain Foreign Trusts Through Nominees	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Banjanin, Lara A.	(202) 317-6933 (202) 317-6933
643(i)	Loans From Foreign Trusts	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Banjanin, Lara A.	(202) 317-6933 (202) 317-6933
644	Taxable Year of Trusts	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
646	Certain Revocable Trusts Treated as Part of Estate	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
651	Deduction for Trusts Distributing Current Income Only	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
662	Inclusion of Amounts in Gross Income of 'Beneficiaries of Estates and Trusts	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279

	Accumulating Income or Distributing Corpus			
663	Special Rules Applicable to Sections 661 and 662	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
664	Charitable Remainder Trusts	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
665	Definitions Applicable to Subpart D	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
666	Accumulation Distribution Allocated to Preceding Years	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:INTL:B01 CC:PSI:B01 CC:PSI:B03	Banjanin, Lara A. Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6933 (202) 317- 6850 (202) 317- 5279
671	Deductions, and Credits Attributable to Grantors and Others as Substantial	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
672	Definitions and Rules	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
672(f)	Foreign Grantors of Trusts	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Karzon, Elizabeth U.	(202) 317- 6933 (202) 317- 6933
673	Reversionary Interests	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
674	Power to Control Beneficial Enjoyment	CC:PSI:B01	Haglund, David R.	(202) 317- 6850

675	Administrative Powers	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
676	Power to Revoke	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
677	Income for Benefit of Grantor	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
678	Person Other Than Grantor Treated as Substantial Owner	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Banjanin, Lara A. Fleeman, M. Grace Karzon, Elizabeth U.	(202) 317- 6933 (202) 317- 6933 (202) 317- 6933
681	Limitation on Charitable Deduction	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
683	Use of Trust as an Exchange Fund	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
684	Recognition of Gain on Certain Transfers	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Banjanin, Lara A. Karzon, Elizabeth U. Fleeman, M. Grace	(202) 317- 6933 (202) 317- 6933 (202) 317- 6933
691	Recipients of Income in Respect of Decedents	CC:PSI:B01	Haglund, David R.	(202) 317- 6850
692	Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death	CC:PA:07 CC:PA:07	Tate, Sarah E. Keys, Mary E.	(202) 317- 6834 (202) 317- 6834
701	Partners, Not Partnership, Subject to Tax	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
702	Income and Credits of Partner	CC:PSI:B01 CC:PSI:B03	Haglund, David R.	(202) 317- 6850

			Carchia, Mary (202) 317- Beth E. 5279
703	Partnership Computations	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
704	Partner's Distributive Share	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
705	Determination of Basis of Partner's Interest	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
706	Taxable Year of Partner and Partnership	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
706(b)	Accounting Period Requests (Adoption of Taxable Year)	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	uane, William (202) 317- R. 4718 O'Hara, (202) 317- Brendan P. 4718 Raphael, (202) 317- Robert M. 4718 Cavanaugh, (202) 317- Lore B. 7006
707	Transactions Between Partner and Partnership	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
708	Continuation of Partnership	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
709	Treatment of Organization and Syndication Fees	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279
721	Nonrecognition of Gain or Loss on Contribution	CC:PSI:B01 CC:PSI:B03	Haglund, (202) 317- David R. 6850 Carchia, Mary (202) 317- Beth E. 5279

721 (c)	Nonrecognition of Gain or Loss on Contribution	CC:INTL:B04	Gootzeit, Ronald M.	(202) 317-6937
721(d)	Nonrecognition of Gain or Loss on Contribution	CC:INTL:B04	Gootzeit, Ronald M.	(202) 317-6937
722	Basis of Contributing Partner's Interest	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
723	Basis of Property Contributed to Partnership	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:PSI:B01	Haglund, David R.	(202) 317-6850
731	Extent of Recognition of Gain or Loss on Distribution	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
732	Basis of Distributed Property Other Than Money	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
733	Basis of Distributee Partner's Interest	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:PSI:B01	Haglund, David R.	(202) 317-6850
735	Character of Gain or Loss on Disposition of Distributed Property	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
737	Recognition of Pre-Contribution Gain in	CC:PSI:B03	Carchia, Mary Beth E.	(202) 317-5279

	Case of Certain Distributions to Contributing Partner			
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
742	Basis of Transferee Partner's Interest	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
743	Optional Adjustment to Basis of Partnership Property	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
751	Unrealized Receivables and Inventory Items	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
752	Treatment of Certain Liabilities	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
753	Partner Receiving Income in Respect of Decedent	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
755	Rules for Allocation of Basis	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
761	Terms Defined	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
776	Special Rules for Partnerships Holding Oil and Gas Properties	CC:PSI:B01 CC:PSI:B03	Haglund, David R.	(202) 317-6850

			Carchia, Mary Beth E.	(202) 317- 5279
777	Regulations	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
801	Tax Imposed (Insurance Companies)	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
803	Life Insurance Gross Income	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
804	Life Insurance Deductions	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
805	General Deductions	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
806	Small Life Insurance Company Deduction	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
807	Rules for Certain Reserves	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
808	Policyholder Dividends Deduction	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
810	Operations Loss Deduction	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
811	Accounting Provisions	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
812	Definition of Company's Share and Policyholders' Share	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
813	Foreign Life Insurance Companies	CC:INTL:B05	Jensen, Steven D.	(202) 317- 6938
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:FIP:B04 CC:INTL:B05	Flum, Sheryl B. Jensen, Steven D.	(202) 317- 6995 (202) 317-6938
815	Distributions to Shareholders from pre	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995

1984 Policyholders Surplus Account				
816	Life Insurance Company Defined	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
817	Treatment of Variable Contracts	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
817A	Special Rules for Modified Guaranteed Contracts	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
818	Other Definitions and Special Rules	CC:FIP:B04	Flum, Sheryl B.	(202) 317- 6995
821 (Repealed)	Tax on Mutual Insurance Companies to Which Part II Applies	CC:FIP:B04	Glover, John E.	(202) 317- 6995
823 (Repealed)	Determination of Statutory Underwriting Income or Loss	CC:FIP:B04	Glover, John E.	(202) 317- 6995
824 (Repealed)	Adjustments to Provide Protection Losses	CC:FIP:B04	Glover, John E.	(202) 317- 6995
825 (Repealed)	Unused Loss Deduction	CC:FIP:B04	Glover, John E.	(202) 317- 6995
831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:FIP:B04	Glover, John E.	(202) 317- 6995
832	Insurance Company Taxable Income	CC:FIP:B04	Glover, John E.	(202) 317- 6995
833	Treatment of Blue Cross & Blue Shield Organizations	CC:FIP:B04	Drees, Donald J.	(202) 317- 6995
834	Determination of Taxable Investment Income	CC:FIP:B04	Drees, Donald J.	(202) 317- 6995
835	Election by Reciprocal	CC:FIP:B04	Drees, Donald J.	(202) 317- 6995
841	Credit for Foreign Taxes	CC:FIP:B04 CC:INTL:B05	Glover, John E. Jensen, Steven D.	(202) 317- 6995 (202) 317- 6938

842	Foreign Companies Carrying on Insurance Business	CC:FIP:B04 CC:INTL:B05	Glover, John E. Jensen, Steven D.	(202) 317-6995 (202) 317-6938
843	Annual Accounting Period	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
844	Special Loss Carryover Rules	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
845	Certain Reinsurance Agreements	CC:INTL:B05	Jensen, Steven D.	(202) 317-6938
846	Discounted Unpaid Losses Defined	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
847	Special Estimated Tax Payments	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
848	Capitalization of Certain Policy Acquisition Expenses	CC:FIP:B04	Drees, Donald J.	(202) 317-6995
851	Definition of Regulated Investment Company	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
852	Taxation of Regulated Investment Companies and Their Shareholders	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
853	Foreign Tax Credit Allowed to	CC:FIP:B02 CC:INTL:B03	Baker, Susan T. Felker, Barbara A.	(202) 317-7053 (202) 317-6936
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:FIP:B02 CC:INTL:B03	Baker, Susan T. Felker, Barbara A.	(202) 317-7053 (202) 317-6936
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
856	Definition of Real Estate Investment Trust	CC:FIP:B02	Silver, Jonathan	(202) 317-7053
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:FIP:B02	Silver, Jonathan	(202) 317-7053
858	Dividends Paid by Real Estate Investment Trust	CC:FIP:B02	Silver, Jonathan	(202) 317-7053

	After Close of Taxable Year			
859	Adoption of Annual Accounting Period	CC:FIP:B02	Silver, Jonathan	(202) 317- 7053
860	Deduction for Deficiency Dividends	CC:FIP:B01 CC:FIP:B02	Wade, Roger E. Silver, Jonathan	(202) 317- 6842 (202) 317- 7053
860A	Taxation of REMIC's	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. White, Patrick E. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
860B	Taxation of Holders of Regular Interests	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. White, Patrick E. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
860C	Taxation of Residual Interests	CC:FIP:B02 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6942
860D	REMIC Defined	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. White, Patrick E. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. White, Patrick	(202) 317- 7053 (202) 317- 6895 (202) 317-

			E.	6895
			Imholtz, Diana A.	(202) 317- 6942
860F	Other Rules	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Baker, Susan T. Rogers, John W. White, Patrick E. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
860G	Other Definitions and Special Rules	CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC;INTL:B08	Baker, Susan T. White, Patrick E. Rogers, John W. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
860 H-L	Taxation of FASITS	CC:FIP:B06 CC:INTL:B03	Rogers, John W. Felker, Barbara A.	(202) 317- 6895 (202) 317- 6936
861-864	Part I. Determination of Sources of Income	CC:INTL:B03 CC:INTL:B03 CC:INTL:B06 CC:LB&I:CTM:PNX CC:LB&I:CTM:PNX CC:LB&I:HMP:BOS1H CC:LB&I:HMP:CIN1	Parry, Jeffrey L. Gilman, Michael I. Shelburne, Anne P. Lee-Martinez, Marikay Lee-Martinez, Marikay Best, Stephen C. Budde, John E.	(202) 317- 6936 (202) 317- 6936 (202) 317- 6939 (602) 636- 9600 (602) 636- 9600 (860) 290- 4000 (513) 263- 4900
863(b)	Income Partly from Within and Partly from Without U.S	CC:INTL:B06	Shelburne, Anne P.	(202) 317- 6939
863(c)	Source rules for certain transportation income	CC:INTL:B01 CC:INTL:B06	Bray, Patricia A.	(202) 317- 6933

			Shelburne, Anne P.	(202) 317- 6939
863(d)	Space/Ocean	CC:INTL:B06	Shelburne, Anne P.	(202) 317- 6939
863(e)	International Communications Income	CC:INTL:B06	Shelburne, Anne P.	(202) 317- 6939
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL:B05	Erwin, Mark E.	(202) 317- 6938
864(c)	Effectively Connected Income	CC:INTL:B01 CC:INTL:B01	Dayan, Lynn Karzon, Elizabeth U.	(202) 317- 6933 (202) 317- 6933
864(d)	Factoring Income	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
865	Source Rules for Personal Property Sales	CC:INTL:B03 CC:INTL:B06	Juster, David A. Shelburne, Anne P.	(202) 317- 6936 (202) 317- 6939
865	Source Rules for Personal Property Sales-Part II. Nonresident Aliens and Foreign Corporations	CC:INTL:B06	Shelburne, Anne P.	(202) 317- 6939
871(a)(3)	Taxation of Social Security Benefits	CC:INTL:B01	Fleeman, M. Grace	(202) 317- 6933
871(f)	Certain Annuities Received Under Qualified Plans	CC:INTL:B01	Fleeman, M. Grace	(202) 317- 6933
872	Gross Income	CC:INTL:B01	Bray, Patricia A.	(202) 317- 6933
875	Partnerships; Beneficiaries of Estates or Trusts	CC:INTL:B01 CC:LB&I:NRC:HOU1 CC:PSI:B03	Karzon, Elizabeth U. Chowdhry, Nina E. Carchia, Mary Beth E.	(202) 317- 6933 (281) 721- 7382 (202) 317- 5279
876	Alien Residents of Puerto Rico, Guam, American Samoa, or the	CC:INTL:B07	Giblen, Douglas	(202) 317- 6941

	Northern Mariana Islands			
877	Expatriation of U.S. Citizens & Residents	CC:INTL:B01	Karzon, Elizabeth U.	(202) 317-6933
877A	Tax Responsibilities of Expatriation	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Lor, Rosy L. Fleeman, M. Grace Banjanin, Lara A.	(202) 317-6933 (202) 317-6933 (202) 317-6933 (202) 317-6933
879	Tax Treatment of Certain Community 'Income in the Case of Nonresident Alien Individuals	CC:INTL:B08	Henderson, Joseph S.	(202) 317-6942
881	Foreign Corporations	CC:LB&I:CTM:PNX CC:LB&I:HMP:BOS1H	Lee-Martinez, Marikay Best, Stephen C.	(602) 636-9600 (860) 290-4000
na E. (281) 721-7382	(281) 721-7382 883 Reciprocal Shipping Exemption CC:INTL:B01 Lundy,	on CC:INTL:B01	01 Lundy, David L.	202) 317-6933 (202) 883
83	Reciprocal Shipping Tax		y, Patricia A.	2) 317-6933 4
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dy, David L.	avid L. (202) 317-6933	CC:INTL:B01	s Transportation Income of Bray, Patricia A.	Income of Nonresident (202) 317-6933
	me of Foreign Governments and of	ments and of 2) 317-6936	'International Organizations	ations ion of Employees of
	Income of Foreign Governments or International Organizations			
eign Governments or	Governments or International Organizations	317-6936	894 Athletes and Entertainers	ntertainers CC:INTL:B01

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1	yan, Lynn	vid L.	317-6933	
Dayan, Lynn B01	(202) 317-6933	(202) 317-6933		Canada
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	(202) 317-6933		(202) 317- 6941	
f Information rmation	on	202) 317-3800		ge of Information
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many Treaty		M. Grace	2) 317-6933	ncome Affected by
y	:INTL:B01 Karzon,	eth U.	202) 317-6933	933
CC:INTL:B01	Elizabeth U.	06	Grace , Anne P.	6939
ael				
C:INTL:B01 C:INTL:B01	L:B01	njanin, Lara A.	A.	
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	Dayan, Lynn (202) 317- 6933	L:B01 202) 317-6933	in, Lara A.	317-6933 :B01
d L.				
(202) 317-6933 202) 317-6933	317-6933	3	lta	undy, David L.
17-6933	33	894 7-6933	nds 4	01 INTL:B01
n, Lara A. a A.) 317-6933		INTL:B01
	(202) 317-6933	M. Grace	933 02) 317-6933	sion 894
tablshments hments	s	B&I:NRC:HOU1		.
94	tock Options			e
894	New Zealand	CC:INTL:B01	Banjanin, Lara A.	(202) 317- 6933

894	Pension	CC:INTL:B01 CC:INTL:B01	Banjanin, Lara A. Fleeman, M. Grace	(202) 317-6933 (202) 317-6933
894	Permanent Establishments	CC:LB&I:NRC:HOU1	Chowdhry, Nina E.	(281) 721-7382
894	Stock Options	CC:INTL:B01	Fleeman, M. Grace	(202) 317-6933
894	United Kingdom	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Banjanin, Lara A. Lundy, David L. Fleeman, M. Grace	(202) 317-6933 (202) 317-6933 (202) 317-6933
894 (c)	Treaty Payments to Hybrid Entities	CC:INTL:B01 CC:INTL:B01	Lundy, David L. Karzon, Elizabeth U.	(202) 317-6933 (202) 317-6933
895	Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits	CC:INTL:B03	Juster, David A.	(202) 317-6936
896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	CC:INTL:B03	Felker, Barbara A.	(202) 317-6936
897	Disposition of Investment in United States Real Property	CC:INTL:B04 CC:LB&I:NRC:MIAF	Levine, David A. Fienberg, Jeffrey B.	(202) 317-6937 (954) 423-7948
898	Taxable Year of Certain Foreign Corporations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
901	Creditability of Foreign Taxes	CC:INTL:B03 CC:INTL:B03 CC:LB&I:CTM:PNX CC:LB&I:CTM:SEA CC:LB&I:CTM:SLSF CC:LB&I:HMP:CIN1 CC:LB&I:HMP:NEW:1 CC:LB&I:HMP:PHI2	Chewning, Richard L. Gilman, Michael I. Lee-Martinez, Marikay Walker, Yvonne M.	(202) 317-6936 (202) 317-6936 (602) 636-9600 (206) 220-5951

			Wynne, Mary E.	(415) 547-3700
			Budde, John E.	(513) 263-4900
			Bennett, Robert T.	(973) 645-3244
			Gilbert, John R.	(215) 861-0721
902	Deemed Paid Foreign Tax Credit	CC:INTL:B03 CC:INTL:B03 CC:LB&I:CTM:PNX CC:LB&I:HMP:CIN1 CC:LB&I:HMP:NEW:1 CC:LB&I:HMP:PHI2	Felker, Barbara A. Gilman, Michael I. Lee-Martinez, Marikay Budde, John E. Bennett, Robert T. Gilbert, John R.	(202) 317-6936 (202) 317-6936 (602) 636-9600 (513) 263-4900 (973) 645-3244 (215) 861-0721
903	Creditability of Foreign Taxes	CC:INTL:B03 CC:INTL:B03 CC:LB&I:CTM:PNX CC:LB&I:HMP:CIN1 CC:LB&I:HMP:NEW:1 CC:LB&I:HMP:PHI2	Bennett, Robert T. Gilman, Michael I. Chewning, Richard L. Lee-Martinez, Marikay Budde, John E. Gilbert, John R.	(202) 317-6936 (202) 317-6936 (602) 636-9600 (513) 263-4900 (973) 645-3244 (215) 861-0721
904	Limitation on Credit	CC:INTL:B03 CC:INTL:B03 CC:LB&I:CTM:PNX CC:LB&I:HMP:NEW:1 CC:LB&I:HMP:PHI2	Parry, Jeffrey L. Felker, Barbara A. Lee-Martinez, Marikay Bennett, Robert T. Gilbert, John R.	(202) 317-6936 (202) 317-6936 (602) 636-9600 (973) 645-3244 (215) 861-0721
905	Foreign Tax Credit Adjustments	CC:INTL:B03 CC:INTL:B03	Hughes, Teresa B.	(202) 317-6936

			Felker, Barbara A.	(202) 317- 6936
906	Nonresident Alien Individuals & Foreign Corporations	CC:INTL:B03 CC:INTL:B03	Parry, Jeffrey L. Felker, Barbara A.	(202) 317- 6936 (202) 317- 6936
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL:B03 CC:INTL:B03	Chewning, Richard L. Felker, Barbara A.	(202) 317- 6936 (202) 317- 6936
911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL:B02 CC:INTL:B02	Hwa, Kate Y. Mitchell, Jeffery G.	(202) 317- 6934 (202) 317- 6934
921-927	Subpart C. Taxation of Foreign Sales Corporations	CC:LB&I:CTM:SEA CC:LB&I:CTM:SEA CC:LB&I:CTM:SEA	Walker, Yvonne M. Goodson, Cathy A. McCarthy, William A.	(206) 220- 5951 (206) 220- 5951 (206) 220- 5951
931-935	Subpart D. Possessions of the United States	CC:INTL:B07 CC:INTL:B07 CC:LB&I	Cadenas, Ricardo A. Giblen, Douglas Lisecki, Cleve	(202) 317- 6941 (202) 317- 6941 (202) 515- 4330
931-935	Subpart D. Possessions of the United States; Guam, Samoa, Northern Mariana Islands	CC:INTL:B07	Cadenas, Ricardo A.	(202) 317- 6941
931-935	Subpart D. Possessions of the United States; Puerto Rico	CC:INTL:B07 CC:INTL:B07	Skutley, Michael R. Cadenas, Ricardo A.	(202) 317- 6941 (202) 317- 6941
931-935	Subpart D. Possessions of the United States; Virgin Islands	CC:INTL:B07 CC:LB&I	Cadenas, Ricardo A. Lisecki, Cleve	(202) 317- 6941 (202) 515- 4330
941-943	Subpart E: Qualifying Foreign Trade Income	CC:INTL:B06	Hemrajani, Mumi	(202) 317- 6939
951-964	Subpart F. Controlled Foreign	CC:INTL:B02 CC:LB&I:CTM:PNX	Mitchell, Jeffery G.	(202) 317- 6934

		CC:LB&I:HMP:NEW:1 CC:LB&I:HMP:PHI2	Lee-Martinez, Marikay Bennett, Robert T. Gilbert, John R.	(602) 636- 9600 (973) 645- 3244 (215) 861- 0721
952(c)	Income Defined	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
953	Insurance Income	CC:INTL:B05	Jensen, Steven D.	(202) 317- 6938
953(d)	Elections	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
954(a)-(h)	Subpart F	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
954(c)	Foreign Personal Holding Company	CC:INTL:B02 CC:LB&I:CTM:PNX CC:LB&I:HMP:PHI2	Mitchell, Jeffery G. Lee-Martinez, Marikay Gilbert, John R.	(202) 317- 6934 (602) 636- 9600 (215) 861- 0721
954(d)	Foreign Based Company Sales Income	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
954(f)	Foreign Personal Holding Company	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
954(g)	Foreign Base Company Oil Related	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
954(i)	Shipping	CC:INTL:B05	Jensen, Steven D.	(202) 317- 6938
955	Withdrawal of Previously Excluded Subpart F Income From Qualified Investment	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
956	Investment in U.S. Property	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
960	Foreign Taxes Deemed Paid	CC:INTL:B03 CC:INTL:B03	Gilman, Michael I.	(202) 317- 6936

			Felker, Barbara A.	(202) 317- 6936
961	Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property	CC:INTL:B02 CC:LB&I:HMP:BOS1H	Mitchell, Jeffery G. Best, Stephen C.	(202) 317- 6934 (860) 290- 4000
962	Election by Individuals to be Subject to Tax at Corporate Rates	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
964	Earnings and Profits	CC:INTL:B02 CC:INTL:B02	Mitchell, Jeffery G. Rasch, Barbara E.	(202) 317- 6934 (202) 317- 6934
965	Temporary Dividends Received Deduction	CC:INTL:B03	Gilman, Michael I.	(202) 317- 6936
970-971	Subpart G. Export Trade Corporations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317- 6934
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL:B07 CC:INTL:B07 CC:LB&I CC:LB&I:CTM:SLSF CC:LB&I:HMP:CIN1 CC:LB&I:HMP:PHI2	Russin, Jacob Giblen, Douglas Lisecki, Cleve Wynne, Mary E. Budde, John E. Gilbert, John R.	(202) 317- 6941 (202) 317- 6941 (202) 515- 4330 (415) 547- 3700 (513) 263- 4900 (215) 861- 0721
985	Changes in Functional Currency	CC:INTL:B05 CC:CORP:B01	Branch Contact Brauer, Eric D.	(202) 317- 6938 (202) 317- 6847
985-989	Subpart J: Foreign Currency Transactions	CC:INTL:B05	Branch Contact	(202) 317- 6938
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL:B03 CC:LB&I:HMP:BOS1H	Felker, Barbara A. Best, Stephen C.	(202) 317- 6936 (860) 290- 4000
987	Branch Transactions	CC:INTL:B05	Branch Contact	(202) 317- 6938

988	Foreign Currency Transactions	CC:INTL:B05	Branch Contact	(202) 317-6938
991-994	Part V. Domestic International Sales Corporations Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL:B06	Desai, Anand	(202) 317-6939
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL:B06	Desai, Anand	(202) 317-6939
1001	Determination of Amount and Recognition of Gain or Loss	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Toomey, Stephen J. Schwartz, Edward C. Pfalzgraf, Amy J. Aramburu, John M.	(202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006 (202) 317-7006
1001	Modifications of Debt Instruments	CC:FIP CC:FIP:B02 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Baker, Susan T. White, Patrick E. Morrison, Christina A. Imholtz, Diana A.	(202) 317-3900 (202) 317-7053 (202) 317-6895 (202) 317-6895 (202) 317-6942
1011	Adjusted Basis for Determining Gain or Loss	CC:ITA:B04 CC:ITA:B04	O'Hara, Brendan P. Brookens, Marilyn E.	(202) 317-4718 (202) 317-4718
1011(b)	Bargain Sales to a Charitable Organization	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Brookens, Marilyn E. O'Hara, Brendan P. Aramburu, John M.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006

1012	Basis of Property—Cost	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. O'Hara, Brendan P. Schwartz, Edward C. Aramburu, John M.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006 (202) 317- 7006
1013	Basis of Property Included in Inventory	CC:ITA:B07 CC:SB:4:CHI:1	Meola, Karla M. Roche, Alexander R.	(202) 317- 7005 (312) 368- 8545
1014	Basis of Property Acquired from a Decedent	CC:PSI:B01 CC:PSI:B03 CC:PSI:B04 CC:PSI:B04	Haglund, David R. Carchia, Mary Beth E. Finlow, Leslie H. Liquerman, Melissa C.	(202) 317- 6850 (202) 317- 5279 (202) 317- 6859 (202) 317- 6852
1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:PSI:B01 CC:PSI:B03 CC:PSI:B04 CC:PSI:B04	Haglund, David R. Carchia, Mary Beth E. Finlow, Leslie H. Liquerman, Melissa C.	(202) 317- 6850 (202) 317- 5279 (202) 317- 6859 (202) 317- 6852
1016	Adjustments to Basis	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Toomey, Stephen J. Schwartz, Edward C. Aramburu, John M.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006 (202) 317- 7006
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. O'Hara, Brendan P. Schwartz, Edward C. Aramburu, John M.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006 (202) 317- 7006

1016(a)(2)	Depreciation, Obsolescence, Amortization & Depletion Since February 28, 1913	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
1016(a)(3)	Property Acquired Before and After 28-Feb-13	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. O'Hara, Brendan P. Aramburu, John M.	(202) 317-4718 (202) 317-4718 (202) 317-7006
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:FIP	Blanchard, William E.	(202) 317-3900
1016(a)(6)	Adjustments to Basis in the Case of Any Municipal Bond to the Extent Provided in Section 75(a)(2)	CC:FIP:B05	Polfer, James A.	(202) 317-6980
1016(a)(7)	Sale of Residence	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Baumgarten, Peter J. Brookens, Marilyn E. Park, Seoyeon Sharon Aramburu, John M.	(202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-7006
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:ITA:B04 CC:ITA:B05	Ruane, William R. Aramburu, John M.	(202) 317-4718 (202) 317-7006
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Aramburu, John M.	(202) 317-4718 (202) 317-7006

1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:FIP:B04	Glover, John E.	(202) 317-6995
1016(a)(17)	Stock of, and Indebtedness Owning, Shareholders of an Electing Small Business Corporation	CC:PSI:B01	Haglund, David R.	(202) 317-6850
1016(a)(21)	Section 1059	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
1017	Discharge of Indebtedness	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Wojay, Craig R. Kim, Sue Jean Schwartz, Edward C.	(202) 317-4718 (202) 317-7006 (202) 317-7006
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges—S.E.C. Orders (Repealed)	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
1019	Property on Which Lessee Has Made Improvements	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Baumgarten, Peter J. Aramburu, John M. Schwartz, Edward C.	(202) 317-4718 (202) 317-7006 (202) 317-7006
1021	Sale of Annuities	CC:FIP:B04	Glover, John E.	(202) 317-6995
1031	Exchange of Property Held for Productive Use or Investment	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Pfalzgraf, Amy J.	(202) 317-4718 (202) 317-4718 (202) 317-7006

			Schwartz, Edward C.	(202) 317- 7006
1031(a)	Exchanges of Personal Property	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Schwartz, Edward C.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006
1031(a)(3)	Deferred Exchanges	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. O'Hara, Brendan P. Schwartz, Edward C.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006
1032	Exchange of Stock for Property	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 317- 7700 (202) 317- 3045 (202) 317- 7700
1033	Involuntary Conversions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Pfalzgraf, Amy J.	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006
1033(g)	Sales or Exchanges to Implement Microwave Relocation Policy	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. O'Hara, Brendan P. Park, Seoyeon Sharon	(202) 317- 4718 (202) 317- 4718 (202) 317- 7006
1033(k)	Sales or Exchanges Under Certain Hazard Mitigation Programs	CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Montemurro, Michael J.	(202) 317- 4718 (202) 317- 4718
1034 (Repealed)	Rollover of Gain on Sale or Exchange of Principal Residence	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C.	(202) 317- 4718 (202) 317- 7006
1035	Certain Exchanges of Insurance Policies	CC:FIP:B04	Glover, John E.	(202) 317- 6995

1036	Stock for Stock of Same Corporation	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
1037	Certain Exchanges of United States Obligations	CC:FIP	Blanchard, William E.	(202) 317-3900
1038	Certain Reacquisition's of Real Property	CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Schwartz, Edward C.	(202) 317-4718 (202) 317-7006
1040	Transfer of Certain Farm, etc., Real Property	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02	Glendening, Christina M. France, Renay C. Turner, Gwendolyn J. Basso, Robert J. Woo-Garcia, Maxine M.	(202) 317-7003 (202) 317-7003 (202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7011
1041	Transfers of Property Between Spouses or Incident to Divorce	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Aqui, Keith A. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-7006
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Toomey, Stephen J. Aqui, Keith A. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-4718 (202) 317-7006
1044	Rollover of Publicly Traded Securities Gain into Specialized Small	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Kim, Sue Jean	(202) 317-4718

	Business Investment Companies			(202) 317-7006
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Kim, Sue Jean	(202) 317-4718 (202) 317-7006
1051	Property Acquired During Affiliation	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-7006
1053	Property Acquired Before March 1, 1913	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-7006
1054	Certain Stock of Federal National Mortgage Association	CC:FIP:B06 CC:FIP:B06	White, Patrick E. Morrison, Christina A.	(202) 317-6895 (202) 317-6895
1055	Redeemable Ground Rents	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:ITA:B04 CC:ITA:B05	Wojay, Craig R. Kim, Sue Jean	(202) 317-4718 (202) 317-7006
1058	Transfer of Securities Under Certain Agreements	CC:FIP CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Silber, David B. Culmer, Charles W. White, Patrick E. Morrison, Christina A.	(202) 317-7053 (202) 317-6945 (202) 317-6895 (202) 317-6895

1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317- 7700 (202) 317- 3045 (202) 317- 7700
1059(e)	Special Rules for Certain Distributions	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL:B06	Bello, Christopher J.	(202) 317- 6939
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700
1081	Nonrecognition of Gain or Loss on 'Exchanges or Distributions in Obedience 'to Orders of Securities and Exchange Commission	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
1082	Basis for Determining Gain or Loss	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317- 7700 (202) 317- 7700 (202) 317- 3045
1083	Definitions	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317- 3045 (202) 317- 7700 (202) 317- 7700

1091	Loss from Wash Sales of Stock or Securities	CC:FIP CC:FIP:B01 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A.	(202) 317-7053 (202) 317-6842 (202) 317-6895
1092	Straddles	CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06	Baker, Susan T. Williams, Robert B. Dubert, Alexa T. White, Patrick E. Morrison, Christina A.	(202) 317-7053 (202) 317-6945 (202) 317-6895 (202) 317-6895 (202) 317-6895
1101 (Repealed)	Distributions Pursuant to Bank Holding Company Act	CC:FIP	Silber, David B.	(202) 317-7053
1102 (Repealed)	Special Rules	CC:FIP	Silber, David B.	(202) 317-7053
1201	Alternative Tax For Corporations	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Boone, Reuben F.	(202) 317-4718 (202) 317-7006
1211	Limitation on Capital Losses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B03	Goldstein, Ronald J. Devereux, Deena M. Hall, Sharon L.	(202) 317-7003 (202) 317-7003 (202) 317-5100
1212	Capital Loss Carrybacks and Carryovers	CC:ITA:B01 CC:ITA:B01 CC:ITA:B03	Goldstein, Ronald J. Devereux, Deena M. Hall, Sharon L.	(202) 317-7003 (202) 317-7003 (202) 317-5100
1221	Capital Asset Defined	CC:FIP:B01 CC:FIP:B06	Medovoy, Lauren J.	(202) 317-6842

		CC:FIP:B06 CC:FIP:B06 CC:ITA:B01 CC:ITA:B02	Kim, Anna H. (202) 317- White, Patrick 6895 E. (202) 317- Morrison, 6895 Christina A. (202) 317- Devereux, 6895 Deena M. (202) 317- Cohn, Peter A. 7003 (202) 317- 7011
1221(a)(4)	Accounts or Notes Receivable	CC:FIP:B03 CC:FIP:B06	Brown, K. (202) 317- Scott 6945 White, Patrick (202) 317- E. 6895
1222	Other Terms Relating to Capital Gains and Losses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02	Goldstein, (202) 317- Ronald J. 7003 Devereux, (202) 317- Deena M. 7003 Cohn, Peter A. (202) 317- 7011
1223	Holding Period of Property	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02	Goldstein, (202) 317- Ronald J. 7003 Devereux, (202) 317- Deena M. 7003 Cohn, Peter A. (202) 317- 7011
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02	Goldstein, (202) 317- Ronald J. 7003 Devereux, (202) 317- Deena M. 7003 Cohn, Peter A. (202) 317- 7011
1231	Property Used in the Trade or Business and Involuntary Conversions - Timber	CC:ITA:B01 CC:ITA:B01	Goldstein, (202) 317- Ronald J. 7003 Devereux, (202) 317- Deena M. 7003
1231(c)	Recapture of Net Ordinary Loss	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02	Goldstein, (202) 317- Ronald J. 7003 Devereux, (202) 317- Deena M. 7003 Cohn, Peter A. (202) 317- 7011

1232(b)	Allocation in Case of Investment Units	CC:FIP CC:FIP:B06	Blanchard, William E. Morrison, Christina A.	(202) 317-3900 (202) 317-6895
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	CC:FIP CC:FIP:B06	Blanchard, William E. Morrison, Christina A.	(202) 317-3900 (202) 317-6895
1233	Gains and Losses from Short Sales	CC:FIP CC:FIP:B06	Silber, David B. Morrison, Christina A.	(202) 317-7053 (202) 317-6895
1234	Options to Buy or Sell	CC:FIP CC:FIP:B01 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A. Kim, Anna H. White, Patrick E.	(202) 317-7053 (202) 317-6842 (202) 317-6895 (202) 317-6895 (202) 317-6895
1234A	Gains and Losses from Certain Terminations	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	Martin, Robert A. Silver, Jonathan Kim, Anna H.	(202) 317-6842 (202) 317-7053 (202) 317-6895
1235	Sale or Exchange of Patents	CC:PSI:B05	Holmes, James A	(202) 317-5114
1236	Dealers in Securities	CC:FIP:B06	White, Patrick E.	(202) 317-6895
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1244	Losses on Small Business Stock	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045

1245	Gain from Disposition of Certain Depreciable Property	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1246	Gain on Foreign Investment Company Stock	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
1247	Election by Foreign Investment Companies to Distribute Income Currently	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04	Cahn, Milton M. McCarrick, Shane M. Williams Jr., Robert	(202) 317-6937 (202) 317-6937 (202) 317-6937
1250	Section 1250 Property	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 317-7005 (202) 317-7005
1252	Gain from Disposition of Farm Land	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B05	Glendening, Christina M. France, Renay C. Turner, Gwendolyn J. Basso, Robert J. Osborne, Martin L.	(202) 317-7003 (202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7006
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:CORP CC:CORP CC:CORP CC:ITA:B01 CC:ITA:B02	General Information Field Personnel Office Contact Binder, Elizabeth R. Cohn, Peter A.	(202) 317-7700 (202) 317-3045 (202) 317-7700 (202) 317-7003 (202) 317-7011
1254	Gain from Disposition of Interest in Mineral Property	CC:PSI:B06	Park, Jaime C.	(202) 317-6853

1255	Gain from Disposition of section 126 Property	CC:PSI:B06	Bernardini, Jennifer C.	(202) 317-6853
1256	Section 1256 Contracts Marked to Market	CC:FIP:B03 CC:FIP:B03 CC:FIP:B06	Williams, Robert B. Brown, K. Scott White, Patrick E.	(202) 317-6945 (202) 317-6945 (202) 317-6895
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B05	Turner, Gwendolyn J. Binder, Elizabeth R. Basso, Robert J. Osborne, Martin L.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7006
1258	Recharacterization of Gain from Certain Financial Transactions	CC:FIP CC:FIP:B01 CC:FIP:B03 CC:FIP:B03	Silber, David B. Martin, Robert A. Brown, K. Scott Culmer, Charles W.	(202) 317-7053 (202) 317-6842 (202) 317-6945 (202) 317-6945
1259	Constructive Sales Treatment for Appreciated Financial Positions	CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Sleeth, Kathleen A. Culmer, Charles W. Morrison, Christina A.	(202) 317-7053 (202) 317-6945 (202) 317-6895
1260	Gains from Constructive Ownership Transactions	CC:FIP:B06 CC:INTL:B08	Kim, Anna H. Imholtz, Diana A.	(202) 317-6895 (202) 317-6942
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Silber, David B. Blanchard, William E. White, Patrick E. Imholtz, Diana A.	(202) 317-7053 (202) 317-3900 (202) 317-6895 (202) 317-6942

1272	Current Inclusion in Income of Original Issue Discount	CC:FIP CC:FIP CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Silber, David B. Blanchard, William E. Kim, Anna H. White, Patrick E. Dubert, Alexa T. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 3900 (202) 317- 6895 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
1273	Determination of Amount of Original Issue Discount	CC:FIP CC:FIP CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Morrison, Christina A. Dubert, Alexa T. Imholtz, Diana A.	(202) 317- 3900 (202) 317- 7053 (202) 317- 6895 (202) 317- 6895 (202) 317- 6895 (202) 317- 6942
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317- 3900 (202) 317- 7053 (202) 317- 6895 (202) 317- 6942
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Silber, David B. Blanchard, William E. White, Patrick E. Imholtz, Diana A.	(202) 317- 7053 (202) 317- 3900 (202) 317- 6895 (202) 317- 6942
1275	Other Definitions and Special Rules	CC:FIP CC:FIP CC:FIP:B06	Silber, David B. Blanchard, William E.	(202) 317- 7053 (202) 317- 3900

		CC:FIP:B06 CC:INTL:B08	Dubert, Alexa T. White, Patrick E. Imholtz, Diana A.	(202) 317-6895 (202) 317-6895 (202) 317-6942
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-7053 (202) 317-6895 (202) 317-6942
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-7053 (202) 317-6895 (202) 317-6942
1278	Definitions and Special Rules	CC:FIP CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-7053 (202) 317-6895 (202) 317-6942
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-6895 (202) 317-6942
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-6895 (202) 317-6942

1283	Definitions and Special Rules	CC:FIP CC:FIP:B06 CC:INTL:B08	Blanchard, William E. White, Patrick E. Imholtz, Diana A.	(202) 317-3900 (202) 317-6895 (202) 317-6942
1286	Tax Treatment of Stripped Bonds	CC:FIP CC:FIP:B03 CC:FIP:B06 CC:FIP:B06 CC:INTL:B08	Silber, David B. Lew, Pamela White, Patrick E. Morrison, Christina A. Imholtz, Diana A.	(202) 317-7053 (202) 317-6945 (202) 317-6895 (202) 317-6895 (202) 317-6942
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:FIP CC:FIP:B06 CC:INTL:B08	Silber, David B. White, Patrick E. Imholtz, Diana A.	(202) 317-7053 (202) 317-6895 (202) 317-6942
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:FIP	Blanchard, William E.	(202) 317-3900
1291-1295, 1297,	Passive Foreign Investment Companies (PFIC)	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
1296	PFIC-Mark to Market	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
1301	Average of Farm Income over 3 years	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B05	Glendening, Christina M. France, Renay C. Basso, Robert J. Osborne, Martin L.	(202) 317-7003 (202) 317-7003 (202) 317-7011 (202) 317-7006
1311-1314	Correction of Error (Mitigation Provisions)	CC:INTL:B01 CC:ITA:B06 CC:ITA:B06 CC:ITA:B07	Armstrong, Gregory T. Kristall, Jason D. Kim, Charles	(202) 317-6933 (202) 317-7007 (202) 317-

		CC:PA:06 CC:PA:06	H. Meola, Karla M. Gregory, Rachel L. McLemore, Sarah R.	7007 (202) 317- 7005 (202) 317- 6833 (202) 317- 6833
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Kim, Sue Jean Boone, Reuben F.	(202) 317- 4718 (202) 317- 7006 (202) 317- 7006
1351	Treatment of Recoveries of Foreign Expropriation Losses (Other than Insurance Companies)	CC:ITA:B05	Kim, Sue Jean	(202) 317- 7006
1352	Tonnage Tax	CC:INTL:B01 CC:INTL:B01	Bray, Patricia A. Lundy, David L.	(202) 317- 6933 (202) 317- 6933
1361	S Corporation Defined	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
1362	Election; Revocation; Termination	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
1363	Effect of Election on Corporation	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
1363(d)(f)	Recapture of LIFO Benefits	CC:ITA:B06	Nolan, Leo F.	(202) 317- 7007
1366	Pass-thru of Items to Shareholders	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279

1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1368	Distributions	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1371	Coordination with Subchapter C	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1373	Foreign Income	CC:INTL:B03 CC:PSI:B01 CC:PSI:B03	Gilman, Michael I. Haglund, David R. Carchia, Mary Beth E.	(202) 317-6936 (202) 317-6850 (202) 317-5279
1374	Tax Imposed on Certain Built-in Gains	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1377	Definitions and Special Rule	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
1378	Taxable Years of S Corporation Accounting Period Requests	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Ruane, William R. Raphael, Robert M.	(202) 317-4718 (202) 317-4718

			Cavanaugh, Lore B.	(202) 317- 7006
1379	Transitional Rules on Enactment	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317- 6850 (202) 317- 5279
1381	Organizations to Which Part Applies	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
1382	Taxable Income of Cooperatives	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
1385	Amounts Includible in Patron's Gross Income	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
1388	Definitions: Special Rules (Co-Ops)	CC:PSI:B05	McGroarty, Patrick T.	(202) 317- 4137
1391-1393	Enterprise Zones	CC:ITA:B07	Douglas, Winston H.	(202) 317- 7005
1394	Tax-Exempt Enterprise Facility Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317- 6980
1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:TEGE:EOEG:HW	Branch Contact	(202) 317- 5500
1397A	Increase in Expensing Under Section 179 (Enterprise Zone Business)	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 317- 7005 (202) 317- 7005
1397B	Nonrecognition of Gain on Rollover of Empowerment Zone Investments	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 317- 7005 (202) 317- 7005
1397C	Enterprise Zone Business	CC:ITA:B07	Douglas, Winston H.	(202) 317- 7005
1397D	Qualified Zone Property	CC:ITA:B07	Douglas, Winston H.	(202) 317- 7005

1397E	Qualified Zone Academy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
1397F	Zone Regulations	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1398	Rules Relating to Individuals' Title 11 Cases	CC:PA:05 CC:PA:05	Brau, Keith L. Poole, Donza	(202) 317-5437 (202) 317-5437
1399	No Separate Taxable Entities for Partnerships, Corporations, etc.	CC:PA:05	Poole, Donza	(202) 317-5437
1400N(i)(2)5	Year NOL Carryback of Certain Timber Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 317-4718
1400L(b)	Bonus Depreciation for New York Liberty Zone	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
1400L(c)	5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
1400L(d)	Qualified New York Liberty Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
1400L(e)	Advance Refunding Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
1400L(f)	Increase in Expensing Under Section 179 for New York Liberty Zone Property	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 317-7005 (202) 317-7005
1400L(g)	Extension of Replacement Period for Nonrecognition of Gain from Certain Property in the New York City Liberty Zone	CC:ITA:B04	Baumgarten, Peter J.	(202) 317-4718
1400N(a)	Qualified Gulf Opportunity Zone Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
1400N(b)	Advance Refunding Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980

1400N(d)	Bonus Depreciation for Gulf Opportunity Zone Property	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
1400N(e)	Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property	CC:ITA:B07	Kim, Douglas H.	(202) 317-7005
1400N(f)	Expensing for Certain Demolition and Clean-Up Costs (Gulf Opportunity Zone)	CC:ITA:B07	Harvey, Bernard P.	(202) 317-7005
1400N(j)	Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 317-4718
1400N(k)	Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 317-4718
1400N(l)	Gulf Tax Credit Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
1400N(p)	Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone)	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 317-7005 (202) 317-7005
1400S(d)	Special Rule for Determining Earned Income	CC:ITA:B04 CC:ITA:B04	Driscoll, Victoria J. Toomey, Stephen J.	(202) 317-4718 (202) 317-4718
1400S(e)	Secretarial Authority to Make Adjustments Regarding Taxpayer and Dependency Status	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Driscoll, Victoria J. Schwartz, Edward C.	(202) 317-4718 (202) 317-4718 (202) 317-7006
1400	District of Columbia Enterprise Zone	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400	Wage Credit Only	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
1400A	Tax Exempt Economic Development	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980

1400B	Zero Percent Capital Gains Rate	CC:ITA:B01 CC:ITA:B02	Goldstein, Ronald J. Cassano, Daniel A.	(202) 317-7003 (202) 317-7011
1400B	Zero Percent Capital Gains Rate for DC Zone Asset	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400C	Wash.,DC First-Time Homebuyer Credit	CC:ITA:B04	Ruane, William R.	(202) 317-4718
1400D	Special Rules for Application of Employment Credit	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
1400E	Renewal Communities	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400F	Renewal Community Capital Gain	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400G	Renewal Community Business Defined	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400I	Commercial Revitalization Deduction	CC:ITA:B07	Douglas, Winston H.	(202) 317-7005
1400J	Increase in Expensing Under Section 179 (Renewal Community)	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 317-7005 (202) 317-7005
1400O	Education Tax Benefits	CC:ITA:B04	Baumgarten, Peter J.	(202) 317-4718
1400R	Employee Retention Credit	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
1401	Rate of Tax (Tax on Self-Employment)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Singley, Jeanne R. Duce, Melissa	(202) 317-6798 (202) 317-6798
1402	Definitions	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Duce, Melissa Singley, Jeanne R.	(202) 317-6798 (202) 317-6798
1402(a)(13)	Limited Partner	CC:TEGE:EOEG:ET1	Singley, Jeanne R.	(202) 317-6798
1402(g)	Rel. Exemption	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Donis, Ligeia M.	(202) 317-4774

			Casey, Jean M.	(202) 317-4774
1403	Miscellaneous Provisions	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Duce, Melissa Singley, Jeanne R.	(202) 317-6798 (202) 317-6798
1411	Net Investment Income Tax	CC:PSI:B01 CC:PSI:B03	Mikolashek, Adrienne M. Carchia, Mary Beth E.	(202) 317-6852 (202) 317-5279
1441	Withholding of Tax on Nonresident Aliens	CC:LB&I:FS:MAN:5 CC:LB&I:FS:MAN:5	Balahtsis, Steven N. Kassabian, Jennifer A.	(646) 259-8042 (646) 259-8045
1442	Withholding of Tax on Foreign Corporations	CC:LB&I:FS:MAN:5 CC:LB&I:FS:MAN:5	Kassabian, Jennifer A. Balahtsis, Steven N.	(646) 259-8045 (646) 259-8042
1443	Foreign Tax-Exempt Organizations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
1445	Withholding of Tax on Dispositions of U.S.Real Property Interest	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:LB&I:NRC:MIAF	Levine, David A Bowen, Ryan Cahn, Milton M. Fienberg, Jeffrey B.	(202) 317-6937 (202) 317-6937 (202) 317-6937 (954) 423-7948
1446	Withholding Tax on Amounts Paid by 'Partnerships to Foreign Partners	CC:INTL:B04 CC:INTL:B04	Gootzeit, Ronald M. Smyczek, Jason T.	(202) 317-6937 (202) 317-6937
1471	Withholdable Payments to Foreign Financial Institutions	CC:INTL:B08	Sweeney, John J.	(202) 317-6942
1472	Withholdable Payments to Other Foreign Entities	CC:INTL:B08	Sweeney, John J.	(202) 317-6942
1473	Definitions (for chapter 4)	CC:INTL:B08	Sweeney, John J.	(202) 317-6942
1474	Special Rules (for chapter 4)	CC:INTL:B08	Sweeney, John J.	(202) 317-6942

1481 (Repealed)	Mitigation of Effect of Renegotiation of Government Contracts	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
1482 (Repealed)	Readjustment for Repayments Made Pursuant to Price Redeterminations	CC:PSI:B06	Stewart, Brenda M.	(202) 317-6853
1501	Privilege to File Consolidated Returns	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
1502	Loss Disallowance - Treasury Regulation 1.1502-20	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
1502	Regulations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 317-3045 (202) 317-7700 (202) 317-7700
1503(d)	Dual Consolidated Losses	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMP:NEW:1	McCarrick, Shane M. Cahn, Milton M. Bowen, Ryan Bennett, Robert T.	(202) 317-6937 (202) 317-6937 (202) 317-6937 (973) 645-3244
1504	Definitions	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL:B04	Cahn, Milton M.	(202) 317-6937

1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 317-3045 (202) 317-7700 (202) 317-7700
1552	Earnings and Profits	CC:CORP CC:CORP CC:CORP	General Field Personnel Office Contact	(202) 317-7700 (202) 317-3045 (202) 317-7700
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
1563	Definitions and Special Rules	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 317-7700 (202) 317-3045 (202) 317-7700
2001	Imposition and Rate of Tax	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. MacEachen, John D.	(202) 317-6859 (202) 317-6859
2001-2016	Estate Tax and Credits	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859

			MacEachen, John D.	(202) 317- 6859
2002	Liability of Payment	CC:PSI:B04	Madigan, Elizabeth R.	(202) 317- 6859
2010	Unified Credit Against Estate Tax	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2011	Credit for State Death Taxes	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2011(c)	Period of Limitations	CC:PSI:B04 CC:PSI:B04	MacEachen, John D.	(202) 317- 6859
			Damazo, Lane H.	(202) 317- 6859
2012	Credit for Gift Tax	CC:PSI:B04 CC:PSI:B04	Melchiorre, Theresa M.	(202) 317- 6859
			Damazo, Lane H.	(202) 317- 6859
2013	Credit for Tax on Prior Transfers	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2014	Credit for Foreign Death Taxes	CC:INTL:B01 CC:PSI:B04	Lundy, David L.	(202) 317- 6933
			Ryan, Deborah S.	(202) 317- 6859
2015	Credit for Death Taxes on Remainders	CC:PSI:B04 CC:PSI:B04	Ryan, Deborah S.	(202) 317- 6859
			MacEachen, John D.	(202) 317- 6859
2016	Recovery of Taxes Claimed as Credit	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H.	(202) 317- 6859
			Melchiorre, Theresa M.	(202) 317- 6859
2031	Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property)	CC:PSI:B04	MacEachen, John D.	(202) 317- 6859
2031-2046	Gross Estate	CC:PSI:B04	Lesho, Karlene M.	(202) 317- 6859
2031A	Qualified Conservation Easements Valuation Questions (Art)	CC:PSI:B04 CC:PSI:B04	Ryan, Deborah S.	(202) 317- 6859
			Melchiorre, Theresa M.	(202) 317- 6859

2032	Alternate Valuation	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H. Melchiorre, Theresa M.	(202) 317-6859 (202) 317-6859
2032A(f)	Period of Limitations	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
2032A(g)	Corporations and Partnerships	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
2032A	Valuation of Certain Farm, etc., Real Property	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
2033	Property in Which the Decedent had an Interest	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2034	Dower or Courtesy Interests	CC:PSI:B04	Gardner, Lorraine E.	(202) 317-6859
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:PSI:B04	Ryan, Deborah S.	(202) 317-6859
2036	Transfers with Retained Life Estate	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2037	Transfers Taking Effect at Death	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2039	Annuities	CC:TEGE:EOEG:EO1 CC:PSI:B04 CC:PSI:B04	Branch Contact Damazo, Lane H. Melchiorre, Theresa M.	(202) 317-5800 (202) 317-6859 (202) 317-6859
2040	Joint Interests	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2041	Powers of Appointment	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2042	Proceeds of Life Insurance	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
2043	Transfers for Insufficient Consideration	CC:PSI:B04	Gardner, Lorraine E.	(202) 317-6859
2044	Certain Property for Which Marital	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859

	Deduction was Previously Allowed			
2045	Prior Interests	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2046	Disclaimers	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
2051-2056	Estate Tax Deductions	CC:PSI:B04	Lesho, Karlene M.	(202) 317-6859
2053	Expenses, Indebtedness, and Taxes	CC:PSI:B04	Lesho, Karlene M.	(202) 317-6859
2054	Losses	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
2055	Religious Uses	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2055	Transfers for Public, Charitable, and	CC:PSI:B04	Ryan, Deborah S.	(202) 317-6859
2056	Bequests, etc., to Surviving Spouse	CC:PSI:B04	Ryan, Deborah S.	(202) 317-6859
2057	Family-Owned Business Interest	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
2101	Tax Imposed	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2101-2106	Nonresident Alien Estates	CC:INTL:B01 CC:INTL:B01 CC:PSI:B04	Banjanin, Lara A. Lundy, David L. Finlow, Leslie H.	(202) 317-6933 (202) 317-6933 (202) 317-6859
2102	Credits Against Tax	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2103	Definition of Gross Estate	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2104	Property Within the US	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859

2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:INTL:B01 CC:INTL:B01 CC:PSI:B04	Lundy, David L. Banjanin, Lara A. Damazo, Lane H.	(202) 317-6933 (202) 317-6933 (202) 317-6859
2106	Taxable Estate	CC:INTL:B01 CC:INTL:B01 CC:PSI:B04	Banjanin, Lara A. Lundy, David L. Finlow, Leslie H.	(202) 317-6933 (202) 317-6933 (202) 317-6859
2107	Expatriation to Avoid Tax	CC:INTL:B01 CC:PSI:B04	Banjanin, Lara A. Lesho, Karlene M.	(202) 317-6933 (202) 317-6859
2201	Members of the Armed Forces Dying in Combat	CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859
2201-2210	Miscellaneous Estate Tax Provisions	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2203	Definition of Executor	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
2205	Reimbursement out of Estate	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
2206	Liability of Life Insurance Beneficiaries	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2207	Liability of Recipient of Power of Appointment Property	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2207B	Right of Recovery Where Decedent Retained Interest	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2208	Certain Residents of Possessions 'Considered Citizens of U.S.	CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a	CC:TEGE:EB:QP2 CC:PSI:B04	Branch Contact Lesho, Karlene M.	(202) 317-6799 (202) 317-6859

	Worker Owned Cooperative.		
2501	Imposition of Gift Tax	CC:INTL:B01 CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David (202) 317- L. 6933 Banjanin, Lara (202) 317- A. 6933 Ryan, (202) 317- Deborah S. 6859 MacEachen, (202) 317- John D. 6859
2501-2519	Gift Tax and Transfers	CC:PSI:B04 CC:PSI:B04	Finlow, Leslie (202) 317- H. 6859 MacEachen, (202) 317- John D. 6859
2502	Rate of Tax	CC:PSI:B04 CC:PSI:B04	Madigan, (202) 317- Elizabeth R. 6859 MacEachen, (202) 317- John D. 6859
2503	Taxable Gifts	CC:PSI:B04 CC:PSI:B04	MacEachen, (202) 317- John D. 6859 Madigan, (202) 317- Elizabeth R. 6859
2504	Taxable Gifts for Preceding Calendar Periods	CC:PSI:B04 CC:PSI:B04	MacEachen, (202) 317- John D. 6859 Madigan, (202) 317- Elizabeth R. 6859
2505	Unified Credit Against Gift Tax	CC:PSI:B04 CC:PSI:B04	MacEachen, (202) 317- John D. 6859 Madigan, (202) 317- Elizabeth R. 6859
2511	Transfers in General	CC:PSI:B04	MacEachen, (202) 317- John D. 6859
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art)	CC:PSI:B04	MacEachen, (202) 317- John D. 6859
2513	Gift by Husband or Wife to Third Party	CC:PSI:B04	MacEachen, (202) 317- John D. 6859

2514	Powers of Appointment	CC:PSI:B04	MacEachen, John D.	(202) 317- 6859
2515	Treatment of Generation Skipping Transfer Tax	CC:PSI:B04	Finlow, Leslie H.	(202) 317- 6859
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Finlow, Leslie H.	(202) 317- 6859 (202) 317- 6859
2516	Certain Property Settlements	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Finlow, Leslie H.	(202) 317- 6859 (202) 317- 6859
2517(Repealed)	Certain Annuities Under Qualified Plans Litigation Issues Only	CC:PSI:B04	MacEachen, John D.	(202) 317- 6859
2518	Disclaimers	CC:PSI:B04 CC:PSI:B04	Melchiorre, Theresa M. Samuels, Mayer R.	(202) 317- 6859 (202) 317- 6859
2519	Disposition of Certain Life Estates	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2522	Charitable and Similar Gifts	CC:PSI:B04	Lesho, Karlene M.	(202) 317- 6859
2522-2524	Gift Tax Deductions	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2524	Extent of Deductions	CC:PSI:B04	Finlow, Leslie H.	(202) 317- 6859
2601	Tax Imposed	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2601-2663	Tax on Certain Generation-Skipping Transfers	CC:PSI:B04	Daly, Laura U.	(202) 317- 6859
2602	Amount of Tax	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2603	Liability for Tax	CC:PSI:B04	Samuels, Mayer R.	(202) 317- 6859
2604	Credit for Certain State Taxes	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Samuels, Mayer R.	(202) 317- 6859 (202) 317- 6859

2611	Generation-Skipping Transfer Defined	CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2613	Skip Person and Non-Skip Person Defined	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
2621	Taxable Amount in Case of Taxable Distribution	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2622	Taxable Amount in Case of Taxable Termination	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2623	Taxable Amount in Case of Direct Skip	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2624	Valuation	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2632	Exemption	CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859
2641	Applicable Rate	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. Melchiorre, Theresa M.	(202) 317-6859 (202) 317-6859
2642	Inclusion Ratio	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2651	Generation Assignment	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2652	Other Definitions	CC:PSI:B04	Lesho, Karlene M.	(202) 317-6859
2653	Taxation of Multiple Skips	CC:PSI:B04	Lesho, Karlene M.	(202) 317-6859
2654	Special Rules	CC:PSI:B04	Samuels, Mayer R.	(202) 317-6859
2661	Administration	CC:PSI:B04	Finlow, Leslie H.	(202) 317-6859
2663	Regulations	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
2701	Transfers of Interests in Corporations or Partnerships	CC:TEGE:EOEG:EO1 CC:PSI:B04	Branch Contact	(202) 317-5800

			Damazo, Lane H.	(202) 317-6859
2701-2704	Special Valuation Rules	CC:PSI:B04 CC:PSI:B04	MacEachen, John D.	(202) 317-6859
			Damazo, Lane H.	(202) 317-6859
2702	Transfers of Interests in Trusts	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
2703	Rights and Restrictions Disregarded	CC:PSI:B04 CC:PSI:B04	MacEachen, John D.	(202) 317-6859
			Damazo, Lane H.	(202) 317-6859
2704	Lapsing Rights and Restrictions	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H.	(202) 317-6859
			MacEachen, John D.	(202) 317-6859
2801	Gifts and Bequests from Expatriates	CC:INTL:B01 CC:PSI:B04	Banjanin, Lara A.	(202) 317-6933
			Daly, Laura U.	(202) 317-6859
3101-3127	Federal Insurance Contributions Act (FICA)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-6798
			Branch Contact	(202) 317-4774
3121(b)(7)	State & Local Government Employees	CC:TEGE:EOEG:ET2	Parkinson, Don M.	(202) 317-4774
3121(d)	Employee (Worker Classification)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Rogers, Elliot M.	(202) 317-6798
			Conway-Hataloski, Linda L.	(202) 317-6798
			Wilson, Rebecca S.	(202) 317-6798
			Donis, Ligeia M.	(202) 317-4774
3121(g)	Tips	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact	(202) 317-4774
			Conway-Hataloski, Linda L.	(202) 317-6798
			Weigelt, Michelle R.	(202) 317-6798

3121(v)	Nonqualified Deferred Compensation	CC:TEGE:EOEG:ET2	Parkinson,Don M.	(202) 317-4774
3201-3233	Railroad Retirement Tax Act (RRTA)	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Wilson, Rebecca S. Duce, Melissa	(202) 317-4774 (202) 317-6798 (202) 317-6798
3301-3311	Federal Unemployment Tax Act	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
3401-3404	Collection of Income Tax at Source on Wages	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 317-6798 (202) 317-4774
3401(d)(1)	Control of the Payment of Wages (Statutory Employer)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Weigelt, Michelle R. Duce, Melissa Singley, Jeanne R. Shepherd, Neil D.	(202) 317-6798 (202) 317-6798 (202) 317-6798 (202) 317-4774
3402(f)	Withholding Exemptions (Form W-4)	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
3402(g)	Supplemental Wage Withholding	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Kelley, Alfred G.	(202) 317-6798 (202) 317-4774
3402(o)	Sub Pay	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Duce, Melissa Wilson, Rebecca S. Donis, Ligeia M.	(202) 317-6798 (202) 317-6798 (202) 317-4774
3402 (q)	Income Tax Collected at Source (Gambling)	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Hara, Michael E.	(202) 317-7003 (202) 317-6845
3402(r)	Withholding on taxable payments of Indian Gaming Profits	CC:TEGE:EOEG:ET1	Wilson, Rebecca S.	(202) 317-6798

3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:TEGE:EB:QP1 CC:TEGE:EB:HW	Branch Contact Mojiri-Azad, Lisa	(202) 317-6700 (202) 317-5500
3406	Backup Withholding	CC:PA:01 CC:PA:02	Hara, Michael E. Skinner, David W.	(202) 317-6845 (202) 317-6844
3501-3506	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Branch Contact	(202) 317-4774 (202) 317-6798
3502	Explanation of Taxpayers' Interview Rights	CC:ITA:B07 CC:SB:4:CHI:1	Meola, Karla M. Roche, Alexander R.	(202) 317-7005 (312) 368-8545
3504	Authorized Agents	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Weigelt, Michelle R. Singley, Jeanne R.	(202) 317-6798 (202) 317-6798
3505	Liability of Third Parties Paying or Providing for Wages	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Black, Jennifer Grogan, Deborah Ferguson, Robin M. Connelly, Kevin	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
3507	Advance Payment of Earned Income Tax Credit	CC:TEGE:EB:HW CC:TEGE:EB:HW	Branch Contact Tanner, Shoshanna K.	(202) 317-5500 (202) 317-5500
3508	Treatment of Real Estate Agents and Direct Sellers	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
3509	Determination of Employer's Liability for Certain Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Wilson, Rebecca S. Rogers, Elliot M.	(202) 317-6798 (202) 317-6798
3510	Coordination of Collection of Domestic	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Weigelt, Michelle R.	(202) 317-6798

	'Service Employment Taxes With Collection of Income Taxes		Donis, Ligeia M.	(202) 317-4774
3705	Identifying Numbers Off Code” provisions of 1998 RRA.	CC:SB:4:CHI:1	Roche, Alexander R.	(312) 368-8545
4001 (Repealed)	Passenger Vehicles	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4002 (Repealed)	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4003 (Repealed)	Special Rules	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4041	Special Fuels	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Gabrysh, Celia A.	(202) 317-6855 (202) 317-6855
4043	Fractional Aircraft (excise tax)	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4064	Gas Guzzler[s] Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4071-4073	Tires	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4081-4105	Taxable Fuels	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4082	Exemption for Diesel Fuel	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4083	Diesel Fuel (Search and Seizure Issues)	CC:PA:04 CC:PA:04 CC:PSI:B07	Levy, Micah A. Connelly, Kevin Langley, Charles J.	(202) 317-6832 (202) 317-6832 (202) 317-6855
4091 (New) (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:PSI:B07	Langley, Charles J.	(202) 317-6855

4091 (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4101	Petroleum Products Registration	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4102	Inspection of Records by Local Officers	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4104	Information Reporting	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4105	Two Party Exchanges	CC:PSI:B07	Langley, Charles J.	(202) 317- 6855
4131-4132	Certain Vaccines	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4161-4162	Sporting Goods	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4181	Imposition of Tax (Firearms)	Tobacco, Tax, and Trade Bureau	Office Contact	(202) 317- 4346
4182	Exceptions	Tobacco, Tax, and Trade Bureau	Office Contact	(202) 317- 4346
4191	Taxable Medical Devices	CC:PSI:B07	Payne, Natalie A.	(202) 317- 6855
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4217	Leases	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4218	Use by Manufacturer or Importer Considered Sale	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4219	Tax on Sales by Other than Manufacturer or Importer	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4221	Certain Tax Free Sales	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Beker, Michael H.	(202) 317- 6855 (202) 317- 6855

4222	Registration	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Beker, Michael H.	(202) 317- 6855 (202) 317- 6855
4223	Special Rules for Further Manufacture	CC:PSI:B07	Gabrysh, Celia A.	(202) 317- 6855
4225	Exemption of Articles Produced or Manufactured by Indians	CC:PSI:B07 CC:PSI:B07	Gabrysh, Celia A. Beker, Michael H.	(202) 317- 6855 (202) 317- 6855
4251-4254	Communications	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4261	Imposition of Tax (Transportation of Persons by Air)	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4261-4283	Transportation by Air	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4262	Definition of Taxable Transport	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4263	Special Rules	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4271	Imposition of Tax (Transportation of Property by Air)	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4272	Definition of Taxable Transportation, etc.	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4281	Small Air Craft on Nonestablished Lines	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4282	Transportation by Air for Other Members of Affiliated Group	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4291	Cases Where Persons Receiving Payment Must Collect Tax	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4293	Exemptions for US and Possessions Special Provisions Applicable to Services	CC:PSI:B07	Beker, Michael H.	(202) 317- 6855
4371-4374	Policies Issued by Foreign Insurers	CC:INTL:B01 CC:INTL:B05	Lundy, David L.	(202) 317- 6933

			Jensen, Steven	(202) 317-6938
4401-4424	Taxes on Wagering	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4402	Exemptions	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4403	Record Requirements	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4404	Territorial Extent	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4411	Imposition of Tax (Occupational)	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4471-4472	Transportation by Water	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
4481-4484	Tax on Highway Motor Vehicle Use	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4482	□ CC:PSI:B07	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4483	Exemptions	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4611	Environmental Taxes	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4612	Definitions and Special Rules	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4681-4682	Ozone-Depleting Chemicals	CC:PSI:B07	Payne, Natalie A.	(202) 317-6855
4701	Tax on Issuer of Registration—Required Obligation not in Registered Form	CC:FIP CC:FIP:B06	Silber, David B. White, Patrick E.	(202) 317-7053 (202) 317-6895
4901-4907	Occupational Taxes—General Provisions	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
4911	Excess Lobbying Expenditures	SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2	Lowe, Justin J. Branch Contact Megosh, Andrew	(202) 317-8742 (202) 317-5800 (202) 317-8458

4912	Disqualifying Lobbying Expenditures	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1	Lowe, Justin J. Megosh, Andrew Branch Contact	(202) 317-8742 (202) 317-8458 (202) 317-5800
4940	Foundation Investment Income Tax	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Branch Contact Phaup, Lee T. Thomas, Ward L. Holiat, Peter A.	(202) 317-5800 (202) 317-8546 (202) 317-8535 (202) 317-8524
4941	Taxes on Self-Dealing	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3	Thomas, Ward L. Phaup, Lee T. Branch Contact Holiat, Peter A.	(202) 317-8535 (202) 317-8546 (202) 317-5800 (202) 317-8524
4942	Failure to Distribute Income	SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	Holiat, Peter A. Branch Contact Phaup, Lee T. Thomas, Ward L.	(202) 317-8524 (202) 317-5800 (202) 317-8546 (202) 317-8535
4942(j)(3)	Private Operating Foundations	SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Copeland, Sadie R. Branch Contact Fischer, LaVonne R. Ardoin, Elizabeth A.	(202) 317-8552 (202) 317-5800 (202) 317-8558 (202) 317-8518
4943	Excess Business Holdings	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1	Holiat, Peter A. Thomas, Ward L. Phaup, Lee T.	(202) 317-8524 (202) 317-8535 (202) 317-8546

			Branch Contact	(202) 317- 5800
4944	Jeopardizing Investments	SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	Holiat, Peter A. Branch Contact Phaup, Lee T. Thomas, Ward L.	(202) 317- 8524 (202) 317- 5800 (202) 317- 8546 (202) 317- 8535
4945	Taxable Expenditures	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3	Phaup, Lee T. Thomas, Ward L. Branch Contact Holiat, Peter A.	(202) 317- 8546 (202) 317- 8535 (202) 317- 5800 (202) 317- 8524
4946	Disqualified Persons	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2	Phaup, Lee T. Holiat, Peter A. Branch Contact Thomas, Ward L.	(202) 317- 8546 (202) 317- 8524 (202) 317- 5800 (202) 317- 8535
4947	Nonexempt Trusts	SE:T:EO:RA:T:2 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1	Shoemaker, Ronald J. Thomas, Ward L. Holiat, Peter A. Branch Contact	(202) 317- 8457 (202) 317- 8535 (202) 317- 8524 (202) 317- 5800
4948	Foreign Private Foundations	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:1	Branch Contact Lowe, Justin J.	(202) 317- 5800 (202) 317- 8742
4951-4953	Black Lung Benefit Trusts	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:1	Branch Contact Berick, Ellen S.	(202) 317- 5800 (202) 317- 8560

4955	Political Expenditures of Section 501(c)(3)	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1	dLowe, Justin J. Megosh, Andrew Branch Contact	(202) 317-8742 (202) 317-8458 (202) 317-5800
4958	Excess Benefits Transactions (Intermediate Sanctions)	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:1	Campbell, Geoffrey S. Holiat, Peter A. Branch Contact Richardson, Virginia G.	(202) 317-8538 (202) 317-8524 (202) 317-5800 (202) 317-8699
4961-4963	Abatement of Taxes	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Branch Contact Phaup, Lee T. Thomas, Ward L. Williams, Melinda G. Holiat, Peter A.	(202) 317-5800 (202) 317-8546 (202) 317-8535 (202) 317-8532 (202) 317-8524
4965	Tax on Prohibited Tax Shelter Transactions	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1	Thomas, Ward L. Phaup, Lee T. Park, Nalee	(202) 317-8535 (202) 317-8546 (202) 317-8537
4966	Taxes on Sponsoring Organizations (Donor Advice Funds)	SE:T:EO:RA:T:2	Shoemaker, Ronald J.	(202) 317-8457
4967	Taxes on Prohibited Benefits (Donor Advised Funds)	SE:T:EO:RA:T:2	Shoemaker, Ronald J.	(202) 317-8457
4971-4975	Excise Taxes - Qualified Pension, etc. Plans	CC:TEGE:EB:HW CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact Branch Contact	(202) 317-5500 (202) 317-6700 (202) 317-6799

4973(d)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Archer MSAs)	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
4973(g)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Health Savings Accounts)	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
4975	Employee Plans Prohibited Transaction Excise Tax	CC:TEGE:EB:HW CC:TEGE:EB:QP2	Branch Contact Carter, Vernon S.	(202) 317-5500 (202) 317-6799
4976	Excise Taxes - Welfare Benefits Plans	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Paul, Susan L. Park, Nalee	(202) 283-8959 (202) 317-8537
4976	Taxes with Respect to Funded Welfare Benefit Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
4977	Tax on Certain Fringe Benefits Provided by and Employer	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 317-6799
4978A (Repealed)	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
4979	Tax on Certain Excess Contributions	T:EP T:EP CC:TEGE:EB:QP2	Hotline Hotline Gibbs, William D.	(877) 829-5500 (877) 829-5500 (202) 317-6700

4979A	Tax on Certain Prohibited Allocations of Qualified Securities	T:EP CC:TEGE:EB:QP2	Hotline Ricotta, John T.	(877) 829-5500 (202) 317-6799
4980	Tax on Reversion of Qualified Plan Assets to Employer	T:EP CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Hotline Branch Contact Carter, Vernon S.	(877) 829-5500 (202) 317-6700 (202) 317-6799
4980E	Failure of Employers to Make Comparable Medical Savings Account Contributions	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 317-5500
4980F	Failure or Applicable Plans reducing benefits accruals to satisfy notice requirements	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 317-6799
4980G	Failure of Employers to Make Comparable Contributions to Health Savings Accounts	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:FIP:B02 CC:INTL:B08	Silver, Jonathan Imholtz, Diana A.	(202) 317-7053 (202) 317-6942
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
4999	Golden Parachute Payments	CC:TEGE:EB:EC	Branch Contact	(202) 317-5600
5000	Certain Large Group Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500

5000A	Requirement to maintain minimum essential coverage	CC:ITA:B05	Kim, Sue Jean	(202) 317-7006
5000B	Indoor Tanning Services	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
5000C	Tax on Certain Foreign Procurement	CC:PSI:B04	Melchiorre, Theresa M.	(202) 317-6859
5011	Income Tax Credit for Average Cost of Carrying Excise Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
5881	Greenmail	CC:CORP CC:CORP CC:CORP CC:ITA:B04 CC:ITA:B05	General Information Field Personnel Office Contact Montemurro, Michael J. Boone, Reuben F.	(202) 317-7700 (202) 317-3045 (202) 317-7700 (202) 317-4718 (202) 317-7006
5891	Structured Settlements	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Pflanz, Shareen S.	(202) 317-4718 (202) 317-4718
6001	Notice or Regulations Requiring Records, Statements and Special Returns	CC:PA:01	Hara, Michael E.	(202) 317-6845
6011	General Requirement of Return	CC:PA:01 CC:PA:02	Hara, Michael E. Bond, Mark	(202) 317-6845 (202) 317-6844
6011-4	Requirement of Statement Disclosing Participation in Reportable Transactions	CC:PSI:B03	Short, Stacy L.	(202) 317-5279
6012	Persons Required to Make Returns	CC:PA:01 CC:PA:02 CC:PA:02	Records, Jennifer A. Hartford,	(202) 317-6845 (202) 317-6844 (202) 317-6844

			James G. Hartford, James G.
6013	Joint Returns of Income Tax by Husband and Wife	CC:PA:01	March, Hilary (202) 317-6845 E.
6014	Income Tax Return-Tax Not Computed by Taxpayer	CC:PA:01 CC:PA:02	Pierce, (202) 317-6845 Danielle W. (202) 317-6844 Skinner, David W.
6015	Relief From Joint and Several Liability Collection Issues	CC:PA:01 CC:PA:02 CC:PA:02	Shurtliff, (202) 317-6845 Mark (202) 317-6844 Rose, Nancy (202) 317-6844 L. Queener, Jacqueline K.
6017	Self-Employment Tax Return	CC:PA:01 CC:PA:02	Shurtliff, (202) 317-6845 Mark (202) 317-6844 Rose, Nancy L.
6018	Estate Tax Returns	CC:PA:02	Skinner, (202) 317-6844 David W.
6019	Gift Tax Returns	CC:PA:01 CC:PA:02	Hara, Michael (202) 317-6845 E. (202) 317-6844 Skinner, David W.
6020	Returns Prepared For or Executed by Secretary	CC:PA:01 CC:PA:02	March, Hilary (202) 317-6845 E. (202) 317-6844 Marx, Hollie
6021	Listing by Secretary of Taxable Objects Owned by Nonresidents	CC:PA:01 CC:PA:02	Shurtliff, (202) 317-6845 Mark (202) 317-6844 Skinner, David W.
6031	Return of Partnership Income	CC:PA:01 CC:PA:02	Hara, Michael (202) 317-6845 E. (202) 317-6844 Hartford, James G.
6032	Returns of Banks with Respect to Common Trust Funds	CC:PA:01 CC:PA:02	Bremer, Jason (202) 317-6845 A. (202) 317-6844 Hartford, James G.

6033	Returns by Exempt Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 CC:TEGE:EOEG:EO1	Williams, Melinda G. Seto, Michael C. Branch Contact	(202) 317-8532 (202) 317-8462 (202) 317-5800
6033(e)	Special Rules for Lobbying Activities	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1	Megosh, Andrew Lowe, Justin J. Branch Contact	(202) 317-8458 (202) 317-8742 (202) 317-5800
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	SE:T:EO:RA:T:2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:1	Shoemaker, Ronald J. Branch Contact Seto, Michael C.	(202) 317-8457 (202) 317-5800 (202) 317-8462
6036	Notice of Qualification as Executor or Receiver	CC:PA:01 CC:PA:02	Griffin, Adrienne E. Skinner, David W.	(202) 317-6845 (202) 317-6844
6037	Return of S Corporation	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Hartford, James G.	(202) 317-6845 (202) 317-6844
6038	Information with Respect to Certain Foreign Corporations Foreign Partnership	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
6038(a)-(c)	Reporting Requirements for Foreign Interests	CC:LB&I:HMP:PHI2	Gilbert, John R.	(215) 861-0721
6038A(d)(i)(B)	Record Maintenance Requirements	CC:INTL:B07 CC:INTL:B07	Russin, Jacob Giblen, Douglas	(202) 317-6941 (202) 317-6941
6038A(e)	Noncompliance Penalty	CC:INTL:B07 CC:INTL:B07	Russin, Jacob Giblen, Douglas	(202) 317-6941 (202) 317-6941

6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL:B04 CC:INTL:B04	Cahn, Milton M. Gootzeit, Ronald M.	(202) 317-6937 (202) 317-6937
6038D	Information With Respect to Foreign Financial Assets	CC:INTL:B08	Henderson, Joseph S.	(202) 317-6942
6039	Information Required in Connection with Options	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Hartford, James G.	(202) 317-6845 (202) 317-6844
6039(I)	Returns and Records With Respect to Employer-Owned Life Insurance Contracts	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Hartford, James G.	(202) 317-6845 (202) 317-6844
6039E	Information Concerning Resident Status	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Dayan, Lynn	(202) 317-6933 (202) 317-6933
6039F	Reporting on Gifts From Foreign Persons	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Banjanin, Lara A.	(202) 317-6933 (202) 317-6933
6039G	Information Reporting by Expatriates	CC:INTL:B01	Banjanin, Lara A.	(202) 317-6933
6040B,F,G	Returns Relating to Unemployment 'Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
6041	Form W-2 Issues Only	CC:PA:01 CC:PA:02 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Records, Jennifer A. Bond, Mark Owens, Margaret A. Donis, Ligeia M.	(202) 317-6845 (202) 317-6844 (202) 317-6798 (202) 317-4774 (202) 317-4774

			Kelley, Alfred G.	
6041	Information at Source	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Bond, Mark	(202) 317-6845 (202) 317-6844
6041A	Returns Relating to Services and Direct Sales	CC:PA:01 CC:PA:02	Bremer, Jason A. Skinner, David W.	(202) 317-6845 (202) 317-6844
6042	Returns Relating to Dividends	CC CC:PA:01	Murray, Stuart D. Sheppard, Timothy S.	(202) 317-3300 (202) 317-6845
6043	Returns Relating to Liquidating Transactions	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Records, Jennifer A.	(202) 317-7003 (202) 317-6845
6043A	Returns Relating to Taxable Mergers and Acquisitions	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Hara, Michael E.	(202) 317-7003 (202) 317-6845
6044	Returns Relating to Patronage Dividends	CC:PSI:B05	McGroarty, Patrick T.	(202) 317-4137
6045	Returns of Brokers	CC:PA:01 CC:PA:02	Bremer, Jason A. Hartford, James G.	(202) 317-6845 (202) 317-6844
6045(d)	Information Reporting Concerning Transactions With Other Persons	CC:PA:01 CC:PA:02	Bremer, Jason A. Bond, Mark	(202) 317-6845 (202) 317-6844
6046	Returns as to Organization of Foreign Corporations and Acquisitions	CC:INTL:B02	Holman, Kathryn T.	(202) 317-6934
6046A	Returns as to Interests in Foreign Partnerships.	CC:INTL:B04	Gootzeit, Ronald M.	(202) 317-6937

6047	Information Relating to Certain Trusts and Annuity Plans	T:EP	Hotline	(877) 829-5500
6048	Returns as to Certain Foreign Trusts	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Banjanin, Lara A.	(202) 317-6933 (202) 317-6933
6049	Returns Regarding Payment of Interest	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844
6049	RIC's, REIT's, REMIC's and OID	CC:FIP CC:FIP CC:FIP:B01 CC:FIP:B06 CC:FIP:B06	Silber, David B. Blanchard, William E. Martin, Robert A. White, Patrick E. Rogers, John W.	(202) 317-7053 (202) 317-3900 (202) 317-6842 (202) 317-6895 (202) 317-6895
6050A	Reporting Requirements of Certain Fishing Boat Operators	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
6050B	Returns Relating to Unemployment Compensation	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
6050D	Returns Relating to Energy Grants and Financing	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Records, Jennifer A.	(202) 317-7003 (202) 317-6845
6050E	Returns Relating to State and Local Income Tax Refunds	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Hara, Michael E.	(202) 317-7003 (202) 317-6845
6050F	Returns Relating to Social Security Benefits	CC:TEGE:EOEG:ET1	Conway- Hataloski, Linda L.	(202) 317-6798
6050G	Returns Relating to Certain Railroad	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Duce, Melissa Wilson, Rebecca S.	(202) 317-6798 (202) 317-6798 (202) 317-4774

	Retirement Benefits		Donis, Ligeia M.	
6050H	Returns Relating to Mortgage Interest Points	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050I	Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business	CC:CT	Office Contact	(202) 317-6870
6050I	Returns Relating to Cash Received in Trade or Business	CC:PA:01 CC:PA:02	Pierce, Danielle W. Queener, Jacqueline K.	(202) 317-6845 (202) 317-6844
6050J	Returns Relating to Foreclosure & Abandonment's of Securities	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050K	Returns Relating to Exchanges of Certain Partnership Interests	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
6050L	Returns Relating to Disposition of Donated Property	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050M	Returns Relating to Contracts from Federal Agencies	CC:PA:01 CC:PA:02	Griffin, Adrienne E. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050N	Returns Relating to Royalty Payments	CC:PA:01 CC:PA:02	Shurtliff, Mark Queener, Jacqueline K.	(202) 317-6845 (202) 317-6844
6050P	Cancellation of Indebtedness	CC:PA:01 CC:PA:02	Pierce, Danielle W. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050Q	Returns Relating to Certain Long - Term Care Benefits	CC:PA:02	Queener, Jacqueline K.	(202) 317-6844
6050R	Returns Relating to Purchases of Fish	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844

6050S	Reporting of Tuition and Student Loan Interest	CC:PA:01	Semasek, Gerald	(202) 317-6845
6050T	Information Returns Relating to Health Insurance Costs	CC:PA:01 CC:PA:02	Bremer, Jason A. Marx, Hollie	(202) 317-6845 (202) 317-6844
6050V	Information Returns Relating to Applicable Insurance Contracts	CC:PA:01 CC:PA:02	Shurtliff, Mark Bond, Mark	(202) 317-6845 (202) 317-6844
6050W	Returns Relating to Payments Made In Settlement of Payment Card and Third-Party Network Transactions.	CC:PA:01 CC:PA:02	Griffin, Adrienne E. Rose, Nancy L.	(202) 317-6845 (202) 317-6844
6051	Receipts for Employees	CC:PA:01 CC:PA:02 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Records, Jennifer A. Marx, Hollie Owens, Margaret A. Kelley, Alfred G. Donis, Ligeia M.	(202) 317-6845 (202) 317-6844 (202) 317-6798 (202) 317-4774 (202) 317-4774
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Wilson, Rebecca S. Kelley, Alfred G.	(202) 317-6798 (202) 317-4774
6052	Returns Regarding Payment of Wages in 'the Form of Group-Life Insurance	CC:TEGE:EOEG:ET2	Branch Contact	(202) 317-4774
6053	Reporting of Tips	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Conway-Hataloski, Linda L.	(202) 317-4774 (202) 317-6798
6055	Reporting of Health Insurance Coverage	CC:ITA:B05	Braden, Andrew S.	(202) 317-7006

6057	Annual Registration, etc. (Pension Plans)	CC:TEGE:EB:QP1 T:EP CC:TEGE:EB:QP2	Branch Contact Hotline Branch Contact	(202) 317-6700 (877) 829-5500 (202) 317-6799
6058	Information Required in Connection with Certain Plans of Deferred Compensation	T:EP	Hotline	(877) 829-5500
6059	Periodic Report of Actuary	T:EP	Hotline	(877) 829-5500
6060	Information Returns of Income Tax Return Preparers	CC:PA:01 CC:PA:02	Hara, Michael E. Marx, Hollie	(202) 317-6845 (202) 317-6844
6061-6065	Signing Returns	CC:PA:01 CC:PA:02	Hara, Michael E. Marx, Hollie	(202) 317-6845 (202) 317-6844
6071-6075	Time for Filing Returns	CC:PA:01 CC:PA:02	Pierce, Danielle W. Marx, Hollie	(202) 317-6845 (202) 317-6844
6081	Extension of Time for Filing Returns	CC:PA:01 CC:PA:02	Bremer, Jason A. Marx, Hollie	(202) 317-6845 (202) 317-6844
6091	Place for Filing Returns	CC:PA:01 CC:PA:02	Records, Jennifer A. Marx, Hollie	(202) 317-6845 (202) 317-6844
6096	Designation of Payment to Presidential Election Campaign Fund	CC:PA:01 CC:PA:01 CC:PA:02	Shurtliff, Mark Pierce, Danielle W. Skinner, David W.	(202) 317-6845 (202) 317-6845 (202) 317-6844
6101	Periods Covered by Returns	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Pierce, Danielle W.	(202) 317-7003 (202) 317-6845
6102	Computations on Returns or other Documents	CC:ITA:B01 CC:PA:01	Gorham, Charles W.	(202) 317-7003 (202) 317-6845

			Hara, Michael E.	
6103	Confidentiality of Return and Return Information	CC:PA:06 CC:PA:06 CC:PA:06 CC:PA:07 CC:PA:07	Newsome, Helene R. Schwartz, Julie C. Lambert- Dean, Deborah C. Tate, Sarah E. Keys, Mary E.	(202) 317-6833 (202) 317-6833 (202) 317-6833 (202) 317-6834 (202) 317-6834
6103(k)(4)	Disclosures Under Tax Conventions	CC:INTL:B07 CC:INTL:B07	Cadenas, Ricardo A. Giblen, Douglas	(202) 317-6941 (202) 317-6941
6104	Publicity of Exempt Organization Information	SE:T:EO:CE&O	Barnett, Sean M.	(202) 317-8539
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	CC:PA:07 CC:PA:07 CC:PA:07	Gulas, A. M. Keys, Mary E. Sasarak, Stephanie	(202) 317-6834 (202) 317-6834 (202) 317-6834
6105	Confidentiality of Information Arising Under Treaty Obligations	CC:INTL CC:INTL:B07 CC:PA:06	Lew, Mae J. Giblen, Douglas Schwartz, Julie C.	(202) 317-3800 (202) 317-6941 (202) 317-6833
6107	Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Return a Copy or List	CC:PA:01 CC:PA:02	Hara, Michael E. Bergman, David J.	(202) 317-6845 (202) 317-6844
6108	Statistical Publication and Studies	CC:PA:07	Gulas, A. M.	(202) 317-6834
6109	Identifying Numbers	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Sheppard,	(202) 317-7003 (202) 317-6845 (202) 317-6844

			Timothy S. Bond, Mark	
6110	Public Inspection of Exempt Organization Written Determinations	CC:PA:07	Gulas, A. M.	(202) 317-6834
6110	Public Inspection of Written Determinations	CC:PA:LPD:DLS	Tyler, Melva A.	(202) 317-6840
6111	Registration of Tax Shelters	CC:PSI:B03	Short, Stacy L.	(202) 317-5279
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:LB&I:NRC:DAL1 CC:PSI:B03	Harris, Elaine Short, Stacy L.	(972) 308-7980 (202) 317-5279
6113	Disclosure of Nondeductibility of Contributions	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6114	Treaty-based Return Positions	CC:INTL:B01	Bray, Patricia A.	(202) 317-6933
6115	Disclosure Related to Quid Pro Quo Contributions	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6151	Time and Place for Paying Tax Shown on Return	CC:PA:03 CC:PA:04	Grogan, Deborah Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6155	Payment on Notice and Demand	CC:PA:03 CC:PA:03 CC:PA:04	Moran, John M. Goldstein, Alicia E. Durrett, Thomas A.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6157	Payment of Federal Unemployment Tax	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:EO1	Branch Contact Branch Contact Branch Contact	(202) 317-6798 (202) 317-4774 (202) 317-5800

6159	Installment Payment of Tax Liability	CC:PA:05 CC:PA:05	Barsa, Kimberly S. Ryan, Walter	(202) 317-5437 (202) 317-5437
6161-64	Extensions of time for payment of tax	CC:PA:03 CC:PA:03 CC:PA:04	Moran, John M. Goldstein, Alicia E. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6165	Bonds Where Time to Pay Tax or Deficiency Have Been Extended	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Moran, John M. Ferguson, Robin M.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6166	Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Interest	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Moran, John M. Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6201	Assessment Authority	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Goldstein, Alicia E. Kohn, Debra A. Levy, Micah A. Solodchikova, Alina N.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6201(d)	Required Reasonable Verification of Information Returns	CC:PA:06	Franklin, Michael A.	(202) 317-6833
6202	Mode or Time of Assessment	CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Levy, Micah A. Solodchikova, Alina N.	(202) 317-3600 (202) 317-6832 (202) 317-6832

6203	Method of Assessment	CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Levy, Micah A. Solodchikova, Alina N.	(202) 317-3600 (202) 317-6832 (202) 317-6832
6204	Supplemental Assessment	CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Levy, Micah A. Solodchikova, Alina N.	(202) 317-3600 (202) 317-6832 (202) 317-6832
6205	Special Rule Applicable to Certain Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Owens, Margaret A. Donis, Ligeia M. Parkinson, Don M.	(202) 317-6798 (202) 317-4774 (202) 317-4774
6206	Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and '6427	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 317-6855 (202) 317-6855
6207	Cross References	CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Solodchikova, Alina N. Rosen, Nathan B.	(202) 317-3600 (202) 317-6832 (202) 317-6832
6211-6216	Definition of a Deficiency	CC:PA:06 CC:PA:06	Gregory, Rachel L. McLemore, Sarah R.	(202) 317-6833 (202) 317-6833
6221-6234	Assessment- Partnership Items	CC:PA:07 CC:PA:07 CC:PA:07	McCormick, Francis M. Karon, Steven L. Sasarak, Stephanie	(202) 317-6834 (202) 317-6834 (202) 317-6834
6233	Extension to Entities Filing	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven L. Sasarak,	(202) 317-6834 (202) 317-6834 (202) 317-6834

	Partnership Returns, etc.		Stephanie McCormick, Francis M.
6234	Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 Sasarak, (202) 317-6834 Stephanie McCormick, Francis M.
6240-6242	Treatment of Partnership Items and Adjustments	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 McCormick, (202) 317-6834 Francis M. Sasarak, Stephanie
6241-6245	Treatment of Electing Large Partnerships	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 Sasarak, (202) 317-6834 Stephanie McCormick, Francis M.
6245-6248	Adjustments by Secretary	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 Sasarak, (202) 317-6834 Stephanie McCormick, Francis M.
6251-6252	Claims for Adjustments by Partnership	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 Sasarak, (202) 317-6834 Stephanie McCormick, Francis M.
6255	Definitions and Special Rules	CC:PA:07 CC:PA:07 CC:PA:07	Karon, Steven (202) 317-6834 L. (202) 317-6834 Sasarak, (202) 317-6834 Stephanie McCormick, Francis M.
6301	Collection Authority	CC:PA:03 CC:PA:04	Mezheritsky, (202) 317-3600 Elizabeth K. (202) 317-6832

			Williams, Laurence K.	
6302	Mode or Time of Collection	CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Ferguson, Robin M. Connelly, Kevin	(202) 317-3600 (202) 317-6832 (202) 317-6832
6302(d)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Gabrysh, Celia A.	(202) 317-6855 (202) 317-6855
6302(e)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Gabrysh, Celia A.	(202) 317-6855 (202) 317-6855
6302(f)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Gabrysh, Celia A.	(202) 317-6855 (202) 317-6855
6303	Notice and Demand for Tax	CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Connelly, Kevin	(202) 317-3600 (202) 317-6832
6304	Fair Tax Collection Practices	CC:PA:03 CC:PA:03 CC:PA:04	Moran, John M. Mezheritsky, Elizabeth K. Connelly, Kevin	(202) 317-3600 (202) 317-3600 (202) 317-6832
6306	Qualified Tax Collection Contracts	CC:PA:03 CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Grogan, Deborah Connelly, Kevin	(202) 317-3600 (202) 317-3600 (202) 317-6832
6311	Payment of Tax by Commercially Accepted Means	CC:PA:03 CC:PA:03 CC:PA:04	Kohn, Debra A. Moran, John M. Connelly, Kevin	(202) 317-3600 (202) 317-3600 (202) 317-6832

6313	Fractional Parts of a Cent	CC:PA:03 CC:PA:04	Moran, John M. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6314	Receipt for Taxes	CC:PA:03 CC:PA:04	Moran, John M. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6315	Payments of Estimated Income Tax	CC:PA:03 CC:PA:04	Moran, John M. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6316	Payment by Foreign Currency	CC:PA:03 CC:PA:04	Moran, John M. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 317-6798 (202) 317-4774
6320	Due Process For Liens	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Hyman, Mitchel S. Kohn, Debra A. Williams, Laurence K. Ferguson, Robin M. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832 (202) 317-6832
6321	Lien for Taxes	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Kohn, Debra A. Levy, Micah A. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6322	Period for Lien	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Grogan, Deborah Levy, Micah	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832

			A. Wyzik, Ryan M.	
6323	Validity and Priority Against Certain Persons	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Grogan, Deborah Levy, Micah A. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6324	Special Liens for Estate and Gift Taxes	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Kohn, Debra A. Ferguson, Robin M.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6324A	Special Liens for Estate Tax Deterred Under Section 6166	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Kohn, Debra A. Ferguson, Robin M.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Kohn, Debra A. Ferguson, Robin M.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6325	Release of Lien or Discharge of Property	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Kohn, Debra A. Levy, Micah A. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6326	Administrative Appeal of Liens	CC:PA:03 CC:PA:03 CC:PA:04	Grogan, Deborah Kohn, Debra A. Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832

6330	Notice and Opportunity for Hearing Before Levy	CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Hyman, Mitchel S. Wyzik, Ryan M. Levy, Micah A. Williams, Laurence K.	(202) 317-3600 (202) 317-6832 (202) 317-6832 (202) 317-6832
6331	Levy and Distraint	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Solodchikova, Alina N. Levy, Micah A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6332	Surrender of Property Subject to Levy	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Levy, Micah A. Solodchikova, Alina N. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6333	Production of Books	CC:PA:03 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Solodchikova, Alina N. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (312) 368-8300
6334	Property Exempt from Levy	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Solodchikova, Alina N. Levy, Micah A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6335	Sale of Seized Property	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Durrett, Thomas A. Solodchikova, Alina N.	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300

			McBrearty, Elizabeth S	
6336	Sale of Perishable Goods	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Solodchikova, Alina N. Durrett, Thomas A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6337	Redemption of Property	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Durrett, Thomas A. Solodchikova, Alina N. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6338	Certificate of Sale, Deed of Real Property	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Durrett, Thomas A. Solodchikova, Alina N. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6339	Legal Effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Solodchikova, Alina N. Durrett, Thomas A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6340	Records of Sale	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Durrett, Thomas A. Solodchikova, Alina N. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300

6341	Expense of Levy and Sale	CC:PA:03 Grogan, Deborah (202) 317-3600 CC:PA:04 CC:SB:4:CHI:1	Solodchikova, Alina N. (202) 317-6832 Durrett, Thomas A. (202) 317-6832 McBrearty, Elizabeth S (312) 368-8300
6342	Application of Proceeds of Levy	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah (202) 317-3600 Durrett, Thomas A. (202) 317-6832 Solodchikova, Alina N. (202) 317-6832 McBrearty, Elizabeth S (312) 368-8300
6343	Authority to Release Levy and Return Property	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah (202) 317-3600 Solodchikova, Alina N. (202) 317-6832 Durrett, Thomas A. (202) 317-6832 McBrearty, Elizabeth S (312) 368-8300
6344	Cross References	CC:PA:03 CC:PA:04	Grogan, Deborah (202) 317-3600 Solodchikova, Alina N. (202) 317-6832
6401	Amounts Treated as Overpayments	CC:PA:03 CC:PA:03 CC:PA:04 CC:SB:4:CHI:1	Mezheritsky, Elizabeth K. (202) 317-3600 Moran, John M. (202) 317-3600 Rosen, Nathan B. (202) 317-6832 McBrearty, Elizabeth S (312) 368-8300
6402	Authority to Make Credits or Refunds	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Moran, John M. (202) 317-3600 Mezheritsky, Elizabeth K. (202) 317-3600 Rosen, Nathan B. (202) 317-6832 Ferguson, Robin M. (202) 317-6832 McBrearty, Elizabeth S (312) 368-8300

6402(c)&(d)	Past Due Support/Debts Owed	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Moran, John M. Wyzik, Ryan M. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:CORP CC:CORP CC:CORP CC:PA:03 CC:PA:04 CC:PA:04	Field Personnel Office Contact General Information Mezheritsky, Elizabeth K. Solodchikova, Alina N. Rosen, Nathan B.	(202) 317-3045 (202) 317-7700 (202) 317-7700 (202) 317-3600 (202) 317-6832 (202) 317-6832
6403	Overpayment of Installment	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Ferguson, Robin M. Levy, Micah A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6404	Abatements	CC:PA:03 CC:PA:04 CC:SB:4:CHI:1	Kohn, Debra A. Rosen, Nathan B. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (312) 368-8300
6405	Reports of Refunds and Credits	CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Rosen, Nathan B.	(202) 317-3600 (202) 317-6832
6406	Prohibition of Administrative Review of Decisions	CC:PA:03 CC:PA:04 CC:SB:4:CHI:1	Mezheritsky, Elizabeth K. Rosen, Nathan B. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (312) 368-8300

6407	Date of Allowance of Refund or Credit	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Grogan, Deborah Wyzik, Ryan M. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6408	State Escheat Laws Not to Apply	CC:PA:05	Poole, Donza	(202) 317-5437
6411	Tentative Carryback and Refund Adjustments	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Grogan, Deborah Mezheritsky, Elizabeth K. Solodchikova, Alina N. Rosen, Nathan B. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6411(c)	Consolidated Returns	CC:CORP CC:CORP CC:PA:04	Field Personnel Office Contact Wyzik, Ryan M.	(202) 317-3045 (202) 317-7700 (202) 317-6832
6412	Floor Stock Refunds	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
6413	Special Rules Applicable to Certain 'Employment Taxes	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Owens, Margaret A. Donis, Ligeia M.	(202) 317-4774 (202) 317-6798 (202) 317-4774
6414	Income Tax Withheld	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Records, Jennifer A.	(202) 317-7003 (202) 317-6845
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
6416	Certain Taxes on Sales & Services	CC:PSI:B07	Beker, Michael H.	(202) 317-6855

6419	Excise Tax on Wagering	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6420	Gasoline Used on Farms	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Beker, Michael H.	(202) 317-6855 (202) 317-6855
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Beker, Michael H.	(202) 317-6855 (202) 317-6855
6425	Adjustment of Overpayment of Corporate Estimated Tax	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Skinner, David W.	(202) 317-6845 (202) 317-6844
6426	Alcohol, Biodiesel, and Alternative Fuel Credits	CC:PSI:B07	Beker, Michael H.	(202) 317-6855
6427	Fuels Not Used for Taxable Purposes	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 317-6855 (202) 317-6855
6430	Lust Tax	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6431	Credit for Qualified Bonds Allowed to Issuer	CC:FIP:B05	Jones, Timothy L.	(202) 317-6980
6501	Limitations on Assessments, 6504, Cross References	CC:PA:01 CC:PA:02	Bremer, Jason A. Queener, Jacqueline K.	(202) 317-6845 (202) 317-6844
6501(c)(4)	Consent to Extend Limitations	CC:PA:01 CC:PA:02 CC:PA:02	Bremer, Jason A. Queener, Jacqueline K. Bond, Mark	(202) 317-6845 (202) 317-6844 (202) 317-6844
6501(c)(10)	Limitations of Limitations	CC:PA:02	Bergman, David J.	(202) 317-6844

	Regarding Listed Transactions			
6501(c)(10)	Statute of Limitations Regarding Listed Transactions	CC:PA:01 CC:PA:02	Pierce, Danielle W. Williams, Samuel T.	(202) 317-6845 (202) 317-6844
6502	Collection After Assessment	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Kohn, Debra A. Moran, John M. Williams, Laurence K. Levy, Micah A. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832 (202) 317-6832
6503	Suspension of Limitations Period	CC:PA:02 CC:PA:02	Queener, Jacqueline K. Bond, Mark	(202) 317-6844 (202) 317-6844
6503(a)	Suspension of Running of Period of Limitation	CC:PA:01 CC:PA:02	Pierce, Danielle W. Bond, Mark	(202) 317-6845 (202) 317-6844
6503(b)	Suspension of Running of Period of 'Limitation - Assets in Control or Custody of Court	CC:PA:05	Brau, Keith L.	(202) 317-5437
6503(c)	Suspension of Running of Period of Limitation- Taxpayer Outside the United States	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Moran, John M. Kohn, Debra A. Levy, Micah A. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6503(d)	Suspension of Running of Period of Limitation- Extension of Time for Payment of Estate Tax	CC:PA:01 CC:PA:02	Griffin, Adrienne E. Queener, Jacqueline K.	(202) 317-6845 (202) 317-6844

6503(e)	Suspension of Collection Statute for Extension of Time to Pay	CC:PA:03 CC:PA:03 CC:PA:04	Moran, John M. Kohn, Debra A. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6503(f)	Suspension of Collection Statute for Wrongful Seizures and Liens	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Moran, John M. Ferguson, Robin M. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6503(h)	Suspension of Running of Period of 'Limitations - Cases Under Title 11	CC:PA:05	Brau, Keith L.	(202) 317-5437
6503(j)	Suspension on Assessment for Summonses	CC:PA:06 CC:PA:07	Franklin, Michael A. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
6504	Cross References	CC:PA:01	Branch	(202) 317-5413
6511	Limitations on Credit or Refund	CC:PA:01 CC:PA:02 CC:PA:02	Pounders, Larry Skinner, David W. Bond, Mark	(202) 317-6845 (202) 317-6844 (202) 317-6844
6511(d)(3)	Special Statute of Limitations for Claims Related to Foreign Tax Credit	CC:INTL:B03 CC:PA:01 CC:PA:02 CC:PA:02	Hughes, Teresa B. Bremer, Jason A. Skinner, David W. Bond, Mark (202)	(202) 317-6936 (202) 317-6845 (202) 317-6844 317-6844
6512	Limitations in Case of Petition to Tax	CC:PA:01 CC:PA:02 CC:PA:02	Semasek, Gerald Skinner, David W. Bond, Mark	(202) 317-6845 (202) 317-6844 (202) 317-6844

6512	Limitations in Case of Petition to Tax (decision-document language)	CC:PA:06 CC:PA:06	Gregory, Rachel L. McLemore, Sarah R.	(202) 317-6833 (202) 317-6833
6513	Time Tax Considered Paid	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Pierce, Danielle W. Skinner, David W.	(202) 317-7003 (202) 317-6845 (202) 317-6844
6514	Credit or Refund After Period of Limitation	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Griffin, Adrienne E. Skinner, David W.	(202) 317-7003 (202) 317-6845 (202) 317-6844
6521	Mitigation Provisions	CC:PA:01 CC:PA:02	Pounders, Larry Bergman, David J.	(202) 317-6845 (202) 317-6844
6532(a)	Periods of Limitation for Refund Suits	CC:PA:01 CC:PA:02 CC:PA:02	Pounders, Larry Bergman, David J. Bond, Mark	(202) 317-6845 (202) 317-6844 (202) 317-6844
6532(b)	Periods of Limitation for Erroneous Refund Suits	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Moran, John M. Kohn, Debra A. Mezheritsky, Elizabeth K. Solodchikova, Alina N. Williams, Laurence K.	(202) 317-3600 (202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6532(c)	Periods of Limitation for Suits Under IR 7426	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Moran, John M. Kohn, Debra A. Williams, Laurence K. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832

6533	Cross References	CC:PA:02	Bergman, David J.	(202) 317-6844
6601-6612	Interest on Underpayments and Overpayments (Generally)	CC:ITA:B01 CC:ITA:B01 CC:PA:01 CC:PA:02 CC:SB:2:BAL	Gorham, Charles W. Gorham, Charles W. Griffin, Adrienne E. Marx, Hollie Mourges, Elizabeth	(202) 317-7003 (202) 317-7003 (202) 317-6845 (202) 317-6844 (443) 853-5888
6601(d)(2)	Interest Attributable to Foreign Tax	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Griffin, Adrienne E.	(202) 317-7003 (202) 317-6845
6601(j)	Cost of Living Adjustment Relating to Estate and Gift Tax	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Hara, Michael E.	(202) 317-7003 (202) 317-6845
6621-6622	Rate of Interest	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Records, Jennifer A. Marx, Hollie	(202) 317-7003 (202) 317-6845 (202) 317-6844
6621(c)	Increase in Interest for Large Corporate Underpayment	CC:PA:01 CC:PA:02	Records, Jennifer A. Marx, Hollie	(202) 317-6845 (202) 317-6844
6621(d)	Interest Netting	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Griffin, Adrienne E. Marx, Hollie	(202) 317-7003 (202) 317-6845 (202) 317-6844
6631	Notice Requirement of Interest Information	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Records, Jennifer A. Marx, Hollie	(202) 317-7003 (202) 317-6845 (202) 317-6844
6651	Failure to File or Pay Penalty	CC:PA:01 CC:PA:02	Semasek, Gerald Bergman, David J.	(202) 317-6845 (202) 317-6844

6652	Failure to File Certain Information Returns	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Marx, Hollie	(202) 317-6845 (202) 317-6844
6652(b)	Failure to Report Tips	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Weigelt, Michelle R. Conway- Hataloski, Linda L.	(202) 317-4774 (202) 317-6798 (202) 317-6798
6652(c)	Failure to Make Applications for 'Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e)	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6652(d)	Annual Registration and Notification by 'Pension Plans	CC:TEGE:EB:QP1 CC:TEGE:EB:HW	Branch Contact Mojiri-Azad, Lisa	(202) 317-6700 (202) 317-5500
6652(e)	Information Required of Certain Deferred Compensation Plans	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
6653	Failure to Pay Stamp Tax	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Semasek, Gerald	(202) 317-7003 (202) 317-6845
6654-6655	Failure to Pay Estimated Income Tax	CC:PA:01 CC:PA:02	Shurtliff, Mark Bond, Mark	(202) 317-6845 (202) 317-6844
6656	Failure to Deposit Certain Taxes	CC:PA:01 CC:PA:02	Hara, Michael E. Bergman, David J.	(202) 317-6845 (202) 317-6844
6657	Bad Checks	CC:PA:01 CC:PA:02	Records, Jennifer A. Marx, Hollie	(202) 317-6845 (202) 317-6844

6658	Coordination with Title 11	CC:PA:05	Brau, Keith L.	(202) 317-5437
6661	Tax Shelters	CC:LB&I:NRC:DAL1	Harris, Elaine	(972) 308-7980
6662	Imposition of Accuracy-Related Penalty	CC:PA CC:PA:01 CC:PA:02	Lesniak, Emily M. Semasek, Gerald Bergman, David J.	(202) 317-3400 (202) 317-6845 (202) 317-6844
6662(e)(h)	Imposition of Accuracy-Related Penalty for Substantial Valuation Mistatement Under Chapter 1	CC:LB&I:HMP:PHI2 CC:PA:01 CC:PA:02	Gilbert, John R. Bremer, Jason A. Skinner, David W.	(215) 861-0721 (202) 317-6845 (202) 317-6844
6662A	Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions.	CC:PA:01 CC:PA:02	Bremer, Jason A. Skinner, David W.	(202) 317-6845 (202) 317-6844
6663	Imposition of Fraud Penalty	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Semasek, Gerald	(202) 317-7003 (202) 317-6845
6664	Definitions and Special Rules	CC:PA:01 CC:PA:02	Shurtliff, Mark Skinner, David W.	(202) 317-6845 (202) 317-6844
6665	Applicable Rules	CC:PA:01 CC:PA:02	Shurtliff, Mark Skinner, David W.	(202) 317-6845 (202) 317-6844
6671	Rules for Applications of Assessable Penalties	CC:PA:01 CC:PA:02	Semasek, Gerald Skinner, David W.	(202) 317-6845 (202) 317-6844
6672	Trust Fund Recovery Penalty	CC:PA:03 CC:PA:03	Moran, John M. Mezheritsky,	(202) 317-3600 (202) 317-3600

		CC:PA:04 CC:SB:4:CHI:1	Elizabeth K. Connelly, Kevin McBrearty, Elizabeth S	(202) 317-6832 (312) 368-8300
6673	Sanctions and Costs Awarded by Courts	CC:PA:01 CC:PA:02	Shurtliff, Mark Marx, Hollie	(202) 317-6845 (202) 317-6844
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Sheppard, Timothy S.	(202) 317-7003 (202) 317-6845
6675	Excessive Claim for Fuel Use	CC:PA:01 CC:PA:02 CC:PSI:B07 CC:PSI:B07	Sheppard, Timothy S. Marx, Hollie Beker, Michael H. Langley, Charles J.	(202) 317-6845 (202) 317-6844 (202) 317-6855 (202) 317-6855
6676	Erroneous Claim for Refund or Credit	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Semasek, Gerald	(202) 317-7003 (202) 317-6845
6677	Failure to File Information with Respect to Foreign Trust	CC:INTL:B01 CC:INTL:B01 CC:PA:01 CC:PA:02	Fleeman, M. Grace Banjanin, Lara A. Sheppard, Timothy S. Bond, Mark	(202) 317-6933 (202) 317-6933 (202) 317-6845 (202) 317-6844
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Bond, Mark	(202) 317-6845 (202) 317-6844
6682	False Information with Respect to Withholding	CC:PA:01 CC:PA:02	Records, Jennifer A. Marx, Hollie	(202) 317-6845 (202) 317-6844
6683	Failure of Foreign Corporation to File Return of Personal	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934

	Holding Company Tax			
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6684	Penalties with respect to Chapter 42	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Holiat, Peter A. Thomas, Ward L. Phaup, Lee T.	(202) 317-8524 (202) 317-8535 (202) 317-8546
6685	Penalty with respect to Public Inspection Requirements	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Bond, Mark	(202) 317-6845 (202) 317-6844
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL:B03	Hughes, Teresa B.	(202) 317-6936
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	T:EP CC:TEGE:EB:QP1 CC:TEGE:EB:HW	Hotline Branch Contact Mojiri-Azad, Lisa	(877) 829-5500 (202) 317-6700 (202) 317-5500
6692	Failure to File Actuarial Report	T:EP CC:TEGE:EB:QP1	Hotline Branch Contact	(877) 829-5500 (202) 317-6700
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CC:TEGE:EB:QP1 T:EP	Branch Contact Hotline	(202) 317-6700 (877) 829-5500

6694	Understatement of Taxpayer's Liability by Return Preparer	CC:PA:01 CC:PA:02 CC:PA:02	Semasek, Gerald Skinner, David W. Bergman, David J.	(202) 317-6845 (202) 317-6844 (202) 317-6844
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:PA:01 CC:PA:02 CC:PA:02	Hara, Michael E. Skinner, David W. Bergman, David J.	(202) 317-6845 (202) 317-6844 (202) 317-6844
6695A	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals.	CC:PA:01 CC:PA:02 CC:PA:02	Pounders, Larry Skinner, David W. Hartford, James G.	(202) 317-6845 (202) 317-6844 (202) 317-6844
6696	Rules Applicable to Section 6694 and 6695	CC:PA:01 CC:PA:02 CC:PA:02	Hara, Michael E. Hartford, James G. Skinner, David W.	(202) 317-6845 (202) 317-6844 (202) 317-6844
6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	CC:FIP:B02	Baker, Susan T.	(202) 317-7053
6698	Failure to File Partnership Returns	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Sheppard, Timothy S.	(202) 317-7003 (202) 317-6845
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	CC:TEGE:EB:QP2 T:EP CC:PA:07	Branch Contact Hotline Sasarak, Stephanie	(202) 317-6799 (877) 829-5500 (202) 317-6834
6700	Promoting Abusive Tax Shelters	CC:PA:01 CC:PA:02	March, Hilary E.	(202) 317-6845 (202) 317-6844

			Bergman, David J.	
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:PA:01 CC:PA:02	Bremer, Jason A. Bergman, David J.	(202) 317-6845 (202) 317-6844
6702	Frivolous Income Tax Return	CC:PA:01	Semasek, Gerald	(202) 317-6845
6703	Rules Applicable to Penalties	CC:PA:01 CC:PA:02	Semasek, Gerald Bergman, David J.	(202) 317-6845 (202) 317-6844
6704	Failure to Keep Records, Etc.	CC:TEGE:EB:QP1 CC:TEGE:EB:HW	Branch Contact Mojiri-Azad, Lisa	(202) 317-6700 (202) 317-5500
6705	Failure by Broker To Provide Notice To Payors	CC:FIP CC:FIP:B01	Silber, David B. Martin, Robert A.	(202) 317-7053 (202) 317-6842
6706	Original Issue Discount Information Requirements	CC:FIP	Blanchard, William E.	(202) 317-3900
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:PA:01 CC:PA:02	March, Hilary E. Bond, Mark	(202) 317-6845 (202) 317-6844
6707A	Penalty For Failure To Include Reportable Transaction With Return	CC:PA:01 CC:PA:02	Pierce, Danielle W. Bond, Mark	(202) 317-6845 (202) 317-6844
6709	Penalties with Respect to Mortgage Credit Certificates	CC:INTL:B01 CC:PA:01	Armstrong, Gregory T. Bremer, Jason A.	(202) 317-6933 (202) 317-6845
6712	Failure to Disclose Treaty-based Return Positions	CC:INTL:B01 CC:INTL:B01	Bray, Patricia A. Karzon, Elizabeth U.	(202) 317-6933 (202) 317-6933

6713	Disclosure or Use of Information by Preparers of Returns	CC:PA:01 CC:PA:01	Pierce, Danielle W. Shurtliff, Mark	(202) 317-6845 (202) 317-6845
6714	Failure to Meet Disclosure Requirements	CC:PA:01	Sheppard, Timothy S.	(202) 317-6845
6715	Dyed Fuel Sold for Use or Used in Taxable Use	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6715A	Tampering with or Failing to Maintain Security Requirements for Mechanical Dye Injection Systems	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6717	Refusal of Entry	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6718	Failure to Display Registration on Vessels	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6719	Failure to Register	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6721-6724	Failure to Comply with Information Reporting Requirements	CC:ITA:B01 CC:PA:01 CC:PA:02	Gorham, Charles W. Sheppard, Timothy S. Bond, Mark	(202) 317-7003 (202) 317-6845 (202) 317-6844
6725	Failure to Report Information under Section 4101	CC:PSI:B07	Langley, Charles J.	(202) 317-6855
6751	Procedural Rules for Penalties	CC:PA:01 CC:PA:02	Semasek, Gerald Bergman, David J.	(202) 317-6845 (202) 317-6844
6801	Authority Relating to Creation and Distribution of Instructions, Forms etc.	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Hara, Michael E.	(202) 317-7003 (202) 317-6845

6851	Termination Assessments of Income Tax	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Goldstein, Alicia E. Moran, John M. Durrett, Thomas A. Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6852	Termination Assessments	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Goldstein, Alicia E. Moran, John M. Durrett, Thomas A. Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6862	Jeopardy Assessment of Taxes Other Than Income, Estate, Gift and Certain Excise Taxes	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Goldstein, Alicia E. Moran, John M. Durrett, Thomas A. Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6863	Stay of Collection of Jeopardy Assessments	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Moran, John M. Durrett, Thomas A. Levy, Micah A. McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
6864	Termination of Extended Period for Payment in Case of Carryback	CC:PA:03 CC:PA:04	Moran, John M. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:PA:04	Ferguson, Robin M.	(202) 317-6832

6871	Claims for Income, Estate, Gift, and 'Certain Excise Taxes in Receivership Proceedings	CC:PA:05	Poole, Donza	(202) 317-5437
6872	Suspension of Period on Assessment	CC:PA:05	Brau, Keith L.	(202) 317-5437
6873	Unpaid Claims	CC:PA:05	Poole, Donza	(202) 317-5437
6901	Transferees and Fiduciaries - Transferred Assets	CC:PA:03 CC:PA:03 CC:PA:04	Grogan, Deborah Black, Jennifer Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6902	Provisions of Special Application to Transfer	CC:PA:03 CC:PA:04	Grogan, Deborah Connelly, Kevin	(202) 317-3600 (202) 317-6832
6903	Notice of Fiduciary Relationship	CC:PA:03 CC:PA:03 CC:PA:04	Grogan, Deborah Black, Jennifer Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832
6904	Prohibition of Injunctions	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Black, Jennifer Wyzik, Ryan M. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
6905	Discharge of Executor from Personal Liability	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Ferguson, Robin M.	(202) 317-3600 (202) 317-6832
7101	Form of Bonds	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832

7102	Single Bond in Lieu of Multiple Bonds	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
7103	Bonds	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
7121	Closing Agreements	CC:PA:05 CC:PA:05	Donnelly, Deirdre A. Jarboe, Melissa A.	(202) 317-5437 (202) 317-5437
7122	Compromises	CC:PA:05 CC:PA:05	Ryan, Walter Barsa, Kimberly S.	(202) 317-5437 (202) 317-5437
7123	Appeal Dispute Resolution Procedures	CC:PA:03 CC:PA:03 CC:PA:04	Kohn, Debra A. Black, Jennifer Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:CT	Office Contact	(202) 317-6870
7213	Unauthorized Disclosure of Return or Return Information	CC:PA:06 CC:PA:07	Newsome, Helene R. Mielke, Amy L.	(202) 317-6833 (202) 317-6834
7213A	Unauthorized Inspection of Returns or Return Information	CC:PA:06 CC:PA:07	Newsome, Helene R. Mielke, Amy L.	(202) 317-6833 (202) 317-6834
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855
7261	Representation that Retailers' Excise Tax is Excluded	CC:PSI:B07	Gabrysh, Celia A.	(202) 317-6855

	from Price of Article			
7301	Property Subject to Tax	CC:CT	Office Contact	(202) 317-6870
7302	Property Used in Violation of Internal Revenue Laws	CC:CT	Office Contact	(202) 317-6870
7303	Other Property Subject to Forfeiture	CC:CT	Office Contact	(202) 317-6870
7304	Penalty for Fraudulently Claiming	CC:CT	Office Contact	(202) 317-6870
7321-7327	Procedure and Administration	CC:CT	Office Contact	(202) 317-6870
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:CT	Office Contact	(202) 317-6870
7401	Authorization of Suits	CC:PA:03 CC:PA:04	Black, Jennifer Ferguson, Robin M.	(202) 317-3600 (202) 317-6832
7402(a)	Jurisdiction of District Courts to Issue Orders, Processes and Judgments	CC:PA:05	Prasad, Girish	(202) 317-5437
7402(b)	Jurisdiction of District Courts to Enforce Summonses	CC:PA:06 CC:PA:07	Franklin, Michael A. Karon, Steven L.	(202) 317-6833 (202) 317-6834
7402(e)	Jurisdiction of District Courts to Quiet Title	CC:PA:03 CC:PA:04	Black, Jennifer Williams, Laurence K.	(202) 317-3600 (202) 317-6832
7403	Action to Enforce Lien	CC:PA:03 CC:PA:03 CC:PA:04	Grogan, Deborah Kohn, Debra A.	(202) 317-3600 (202) 317-3600 (202) 317-6832

			Ferguson, Robin M.	
7404	Civil Action for Estate Taxes	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Levy, Micah A.	(202) 317-3600 (202) 317-6832
7405	Erroneous Refunds	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Grogan, Deborah Kohn, Debra A. Mezheritsky, Elizabeth K. Wyzik, Ryan M.	(202) 317-3600 (202) 317-3600 (202) 317-3600 (202) 317-6832
7406	Disposition of Judgments and Moneys Received	CC:PA:03 CC:PA:04	Kohn, Debra A. Durrett, Thomas A.	(202) 317-3600 (202) 317-6832
7407	Action to Enjoin Income Tax Return Preparers	CC:PA:01 CC:PA:02	Hara, Michael E. Marx, Hollie	(202) 317-6845 (202) 317-6844
7408	Action to Enjoin Promoters of Abusive Tax Shelters	CC:PA:01 CC:PA:02	March, Hilary E. Marx, Hollie	(202) 317-6845 (202) 317-6844
7409	Enjoining Flagrant Political Expenditures	CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Branch Contact Megosh, Andrew Lowe, Justin J.	(202) 317-5800 (202) 317-8458 (202) 317-8742
7421	Anti Injunction Act	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Goldstein, Alicia E. Mezheritsky, Elizabeth K. Wyzik, Ryan M. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
7422	Civil Actions for Refund	CC:PA:03 CC:PA:03 CC:PA:03	Kohn, Debra A. Grogan, Deborah	(202) 317-3600 (202) 317-3600 (202) 317-3600

		CC:PA:04 CC:PA:04	Moran, John M. Wyzik, Ryan M. Ferguson, Robin M.	(202) 317-6832 (202) 317-6832
7422(j)	Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made	CC:PA:03 CC:PA:03 CC:PA:04	Goldstein, Alicia E. Grogan, Deborah Levy, Micah A.	(202) 317-3600 (202) 317-3600 (202) 317-6832
7423	Repayments to Officers or Employees	CC:PA:03 CC:PA:04	Moran, John M. Rosen, Nathan B.	(202) 317-3600 (202) 317-6832
7424	Intervention	CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Ferguson, Robin M. Rosen, Nathan B.	(202) 317-3600 (202) 317-6832 (202) 317-6832
7425	Discharge of Liens	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Kohn, Debra A. Grogan, Deborah Solodchikova, Alina N. Williams, Laurence K. Rosen, Nathan B.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832 (202) 317-6832
7426	Suits by Third Parties	CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Wyzik, Ryan M. Williams, Laurence K.	(202) 317-3600 (202) 317-6832 (202) 317-6832
7427	Income Tax Return Preparers (Burden of Proof)	CC:PA:07	Karon, Steven L.	(202) 317-6834

7428	Declaratory Judgments	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 CC:TEGE:EOEG	Phaup, Lee T. Megosh, Andrew Blumenfeld, Michael B.	(202) 317-8546 (202) 317-8458 (202) 317-6000
7429	Review of Jeopardy Levy or Assessment Procedures	CC:PA:03 CC:PA:04 CC:PA:04	Moran, John M. Durrett, Thomas A. Levy, Micah A.	(202) 317-3600 (202) 317-6832 (202) 317-6832
7430	Awarding of Costs and Certain Fees	CC:PA:05 CC:PA:05 CC:PA:05	Prasad, Girish Barsa, Kimberly S. Castaneda, Shannon K.	(202) 317-5437 (202) 317-5437 (202) 317-5437
7431	Civil Damage for Unauthorized Inspection or Disclosure of Returns and Return Information	CC:PA:06 CC:PA:07	Lambert- Dean, Deborah C. Mielke, Amy L.	(202) 317-6833 (202) 317-6834
7432	Civil Damages for Failure to Release Lien	CC:PA:05 CC:PA:05	Barsa, Kimberly S. Castaneda, Shannon K.	(202) 317-5437 (202) 317-5437
7433	Civil Damages for Unauthorized Collection Actions	CC:PA:05 CC:PA:05 CC:PA:05	Wong, Veronica Prasad, Girish Castaneda, Shannon K.	(202) 317-5437 (202) 317-5437 (202) 317-5437
7434	Civil Damages for Fraudulent Filing of Information Returns	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Bond, Mark	(202) 317-6845 (202) 317-6844
7435	Unauthorized Enticement of Information Disclosure	CC:PA:04 CC:PA:04	Rosen, Nathan B. Connelly, Kevin	(202) 317-6832 (202) 317-6832
7436	Proceedings for Determination of Employment Status	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Weigelt, Michelle R. Duce, Melissa Conway-	(202) 317-6798 (202) 317-6798 (202) 317-6798 (202) 317-6798

		CC:TEGE:EOEG:ET1	Hataloski,	(202) 317-6798
		CC:TEGE:EOEG:ET2	Linda L. Rogers, Elliot M. Wilson, Rebecca S. Donis, Ligeia M.	(202) 317-4774
7441-7464	Tax Court	CC:PA:06 CC:PA:07 CC:PA:07	Thomas, Lowell D. Mielke, Amy L. Sasarak, Stephanie	(202) 317-6833 (202) 317-6834 (202) 317-6834
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:TEGE:EB:QP2	Branch Contact	(202) 317-6799
7477	Declaratory Judgments Relating to Value of Certain Gifts	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
7479	Court Review of Tax Court Decisions	CC:PA:04	Williams, Laurence K.	(202) 317-6832
7479	Declaratory Judgment With Respect to 6166 Election	CC:PA:03 CC:PA:04	Goldstein, Alicia E. Ferguson, Robin M.	(202) 317-3600 (202) 317-6832
7481-7486	Court Review of Tax Court Decisions	CC:PA:06 CC:PA:07 CC:PA:07	Thomas, Lowell D. Sasarak, Stephanie Mielke, Amy L.	(202) 317-6833 (202) 317-6834 (202) 317-6834
7491	Burden of Proof	CC:PA:07	Mielke, Amy L.	(202) 317-6834
7501	Liability for Taxes Withheld or Collected	CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Rosen, Nathan B.	(202) 317-3600 (202) 317-6832 (202) 317-6832

			Connelly, Kevin	
7502	Timely Mailing Treated as Timely Filing and Paying	CC:PA:07	Karon, Steven L.	(202) 317-6834
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday	CC:PA:06 CC:PA:07	Schwartz, Julie C. Karon, Steven L.	(202) 317-6833 (202) 317-6834
7504	Fractional Parts of a Dollar	CC:PA:01 CC:PA:02	Hara, Michael E. Skinner, David W.	(202) 317-6845 (202) 317-6844
7505	Sale of Personal Property	CC:PA:03 CC:PA:04	Grogan, Deborah Connelly, Kevin	(202) 317-3600 (202) 317-6832
7506	Administration of Real Estate	CC:PA:03 CC:PA:04 CC:PA:04	Grogan, Deborah Ferguson, Robin M. Connelly, Kevin	(202) 317-3600 (202) 317-6832 (202) 317-6832
7507	Exemption of Insolvent Banks from Tax	CC:FIP:B01	Martin, Robert A.	(202) 317-6842
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:PA:07 CC:PA:07 CC:PA:07	Mielke, Amy L. Tate, Sarah E. Keys, Mary E.	(202) 317-6834 (202) 317-6834 (202) 317-6834
7508A	Postponing Tax Related Deadlines by Reason of Presidentially Declared Disaster or Terroristic or Military Actions	CC:PA:07 CC:PA:07 CC:PA:07	Mielke, Amy L. Tate, Sarah E. Keys, Mary E.	(202) 317-6834 (202) 317-6834 (202) 317-6834

7509	Expenditures Incurred by the U.S. Postal Service	CC:ITA:B01 CC:PA:01	Gorham, Charles W. Pierce, Danielle W.	(202) 317-7003 (202) 317-6845
7510	Exemption from Tax of Domestic Goods Purchased for the United States	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Park, Seoyeon Sharon	(202) 317-4718 (202) 317-7006
7512	Separate Accounting for Trust Fund Taxes	CC:PA:03 CC:PA:04 CC:PA:04 CC:SB:4:CHI:1	Mezheritsky, Elizabeth K. Rosen, Nathan B. Connelly, Kevin McBrearty, Elizabeth S	(202) 317-3600 (202) 317-6832 (202) 317-6832 (312) 368-8300
7513	Reproduction of Returns and Other Documents	CC:PA:06	McLemore, Sarah R.	(202) 317-6833
7514	Authority to Prescribe or Modify Seals	CC:PA:06	McLemore, Sarah R.	(202) 317-6833
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:PSI:B04	MacEachen, John D.	(202) 317-6859
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:PSI:B05	McDonnell, David H.	(202) 317-4137
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:ITA:B05	Cavanaugh, Lore B.	(202) 317-7006
7520	Valuation Tables	CC:PSI:B04	Damazo, Lane H.	(202) 317-6859

7521	Procedures Involving Taxpayer Interviews	CC:PA:06 CC:PA:06 CC:PA:07	McLemore, Sarah R. Franklin, Michael A. Benson, Eric P.	(202) 317-6833 (202) 317-6833 (202) 317-6834
7522	Content of Tax Due, Deficiency, and Other Notices	CC:PA:07	Sasarak, Stephanie	(202) 317-6834
7524	Annual Notice of Tax Delinquency	CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Levy, Micah A.	(202) 317-3600 (202) 317-6832
7525	Confidentiality Privileges Relating to Taxpayer Communications	CC:PA:06 CC:PA:07 CC:PA:07	Spatz, William V. Rawlins, Elizabeth D. Sasarak, Stephanie	(202) 317-6833 (202) 317-6834 (202) 317-6834
7526	Low-Income Taxpayer Clinics	CC:NTA	Hartford, Susan L.	(202) 317-4124
7528	User Fees for Rulings Program	CC:PA:05	Barsa, Kimberly S.	(202) 317-5437
7601	Canvass of Districts for Taxable Persons and Objects	CC:PA:07 CC:PA:07	Karon, Steven L. Rawlins, Elizabeth D.	(202) 317-6834 (202) 317-6834
7601-7611	Examination and Inspection	CC:CT	Office Contact	(202) 317-6870
7602	Examination of Books and Witnesses	CC:PA:06 CC:PA:07	Franklin, Michael A. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
7602(e)	Limitation on Examination on Unreported Income	CC:PA:06 CC:PA:07	Franklin, Michael A. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
7603	Service of Summons	CC:PA:06 CC:PA:07	McLemore, Sarah R. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834

7604	Enforcement of Summons	CC:PA:06 CC:PA:07	McLemore, Sarah R. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
7605	Time and Place of Examination	CC:PA:06 CC:PA:07	Franklin, Michael A. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
7606	Entry of Premises for Examination of Taxable Objects	CC:PA:06 CC:PA:07	Franklin, Michael A. Karon, Steven L.	(202) 317-6833 (202) 317-6834
7609	Special Procedures for Third-Party Summonses	CC:PA:07 CC:PA:07	Rawlins, Elizabeth D. Sasarak, Stephanie	(202) 317-6834 (202) 317-6834
7610	Fees and Costs for Witnesses	CC:PA:07 CC:PA:07	Rawlins, Elizabeth D. Sasarak, Stephanie	(202) 317-6834 (202) 317-6834
7611	Restrictions on Church Tax Inquiries and Examinations	CC:TEGE:EOEG:EO1	Branch Contact	(202) 317-5800
7612	Special Procedures for Summonses of Computer Software	CC:PA:06 CC:PA:07	Franklin, Michael A. Rawlins, Elizabeth D.	(202) 317-6833 (202) 317-6834
7622	Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds	CC:PA:06 CC:PA:07 CC:PA:07	McLemore, Sarah R. Gulas, A. M. Sasarak, Stephanie	(202) 317-6833 (202) 317-6834 (202) 317-6834
7623	Expenses of Detection of Underpayments and Fraud	CC:PA:05 CC:PA:06 CC:PA:06	Jarboe, Melissa A. D'Anello, Michael Newsome, Helene R.	(202) 317-5437 (202) 317-6833 (202) 317-6833

7651	Administration and Collection of Taxes in Possessions	CC:INTL:B07 CC:INTL:B07	Giblen, Douglas Cadenas, Ricardo A.	(202) 317-6941 (202) 317-6941
7653	Shipments From the United States	CC:INTL:B07	Skutley, Michael R.	(202) 317-6941
7654	Coordination of United States and Certain Possession Individual Income Taxes	CC:INTL:B07 CC:INTL:B07	Skutley, Michael R. Cadenas, Ricardo A.	(202) 317-6941 (202) 317-6941
7701	Fixed Investment Trusts/Multiple Class Trusts	CC:FIP CC:FIP:B01 CC:FIP:B06	Silber, David B. Martin, Robert A. Morrison, Christina A.	(202) 317-7053 (202) 317-6842 (202) 317-6895
7701(a)(2)	Partnership and Partner	CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B03	Gootzeit, Ronald M. Levine, David A. Haglund, David R. Carchia, Mary Beth E.	(202) 317-6937 (202) 317-6937 (202) 317-6850 (202) 317-5279
7701(a)(3)	Corporation (Classification of Association)	CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B03	Gootzeit, Ronald M. McCarrick, Shane M. Haglund, David R. Carchia, Mary Beth E.	(202) 317-6937 (202) 317-6937 (202) 317-6850 (202) 317-5279
7701(a)(4)(5)	Domestic/Foreign Partnership	CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B03	Bowen, Ryan Gootzeit, Ronald M. Haglund, David R. Carchia, Mary Beth E.	(202) 317-6937 (202) 317-6937 (202) 317-6850 (202) 317-5279
7701(a)(6)	Fiduciary	CC:PSI:B01 CC:PSI:B03	Haglund, David R.	(202) 317-6850 (202) 317-5279

			Carchia, Mary Beth E.
7701(a)(8)	Shareholder	CC:CORP CC:CORP CC:CORP	Field (202) 317-3045 Personnel (202) 317-7700 Office Contact (202) 317-7700 General Information
7701(a)(18)	International Organization	CC:INTL:B03	Juster, David (202) 317-6936 A.
7701(a)(19)	Domestic Building and Loan Association	CC:FIP	Silber, David (202) 317-7053 B.
7701(a)(31)	Foreign Estate or Trust	CC:INTL:B01 CC:INTL:B01	Fleeman, M. (202) 317-6933 Grace (202) 317-6933 Banjanin, Lara A.
7701(a)(32)	Cooperative Banks	CC:FIP	Silber, David (202) 317-7053 B.
7701(a)(39)	Persons Living Outside U.S. CC:ITA:B04 Toomey, Stephen J. (202) 317-4718	CC:ITA:B05 CC:ITA:B05	Schwartz, (202) 317-7006 Edward C. (202) 317-7006 Aramburu, John M.
7701(a)(40)	Indian Tribal Government	CC:TEGE:EOEG:ET1	Wilson, (202) 317-6798 Rebecca S.
7701(a)(42)- (45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	CC:FIP	Blanchard, (202) 317-3900 William E.
7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL:B01 CC:INTL:B01 CC:INTL:B03 CC:LB&I:NRC:HOU1	Banjanin, Lara (202) 317-6933 A. (202) 317-6933 Fleeman, M. (202) 317-6936 Grace (281) 721-7382 Juster, David A. Chowdhry, Nina E.

7701(e)	Treatment of Certain Contracts for 'Providing Services, etc.	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C. Aramburu, John M.	(202) 317-4718 (202) 317-7006 (202) 317-7006
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	CC:PSI:B06	Friedman, Peter C.	(202) 317-6853
7701(f)	Use of Related Persons & Passthrough Entities	CC:FIP CC:FIP CC:FIP:B01	Silber, David B. Blanchard, William E. Martin, Robert A.	(202) 317-7053 (202) 317-3900 (202) 317-6842
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
7701(h)	Motor Vehicle Operating Leases	CC:ITA:B07	Harvey, Bernard P.	(202) 317-7005
7701(i)	Taxable Mortgage Pools	CC:FIP:B02 CC:FIP:B06	Baker, Susan T. Rogers, John W.	(202) 317-7053 (202) 317-6895
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 317-6799
7701(l)	Domestic Conduit Transactions	CC:FIP:B06	Morrison, Christina A.	(202) 317-6895
7701(l)	Fast-Pay Stock	CC:FIP	Silber, David B.	(202) 317-7053
7701(l)	International Conduit Transactions	CC:INTL:B02	Mitchell, Jeffery G.	(202) 317-6934
7701(o)	Clarification of Economic Substance Doctrine	CC:PA:02 CC:PA:07	Hartford, James G. Sasarak, Stephanie	(202) 317-6844 (202) 317-6834
7702	Life Insurance Contract Defined	CC:FIP:B04	Glover, John E.	(202) 317-6995

7702A	Modified Endowment Contract Defined	CC:FIP:B04 CC:FIP:B04	Glover, John E. Glover, John E.	(202) 317-6995 (202) 317-6995
7702B	Treatment of Qualified Longterm Care Insurance	CC:FIP:B04	Flum, Sheryl B.	(202) 317-6995
7703	Determination of Marital Status	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:PA:01 CC:PA:02 CC:PA:02	Driscoll, Victoria J. Toomey, Stephen J. Schwartz, Edward C. Shurtliff, Mark Rose, Nancy L. Queener, Jacqueline K.	(202) 317-4718 (202) 317-4718 (202) 317-7006 (202) 317-6845 (202) 317-6844 (202) 317-6844
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:PSI:B01 CC:PSI:B03	Haglund, David R. Carchia, Mary Beth E.	(202) 317-6850 (202) 317-5279
7803(c)	Office of the Taxpayer Advocate	CC:NTA CC:NTA	Hartford, Susan L. Feldman, Janice R.	(202) 317-4124 (202) 317-4134
7806	Construction of Title	CC:PA:07	Sasarak, Stephanie	(202) 317-6834
7807	Rules in Effect on Enactment of This Title	CC:PA:06	Thomas, Lowell D.	(202) 317-6833
7809	Deposit of Collections	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Black, Jennifer Rosen, Nathan B. Connelly, Kevin	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832

7810	Revolving Fund for Redemption of Real Property	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Black, Jennifer Connelly, Kevin Ferguson, Robin M.	(202) 317-3600 (202) 317-3600 (202) 317-6832 (202) 317-6832
7811	Taxpayer Assistance Orders	CC:NTA CC:NTA	Hartford, Susan L. Feldman, Janice R.	(202) 317-4124 (202) 317-4134
7852(d)	Treaty Obligations	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Fleeman, M. Grace	(202) 317-6933 (202) 317-6933
7852(e)	Other Applicable Rules - Privacy Act	CC:PA:07	Tate, Sarah E.	(202) 317-6834
7871	Indian Tribal Governments treated as States for Certain Purposes Tax Exempt Bonds of Indian Tribal Governments	CC:TEGE:EOEG:EO1 CC:FIP:B05 CC:FIP:B05	Branch Contact Jones, Timothy L. White, David E.	(202) 317-5800 (202) 317-6980 (202) 317-4562
7872	Treatment of Loans with Below Market 'Rate Interest (Except Gift Loans)	CC:FIP CC:FIP	Silber, David B. Blanchard, William E.	(202) 317-7053 (202) 317-3900
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 317-7700 (202) 317-7700 (202) 317-3045
7873	Federal Tax Treatment of Income Derived 'by Indians from Exercise of Fishing Rights Secured by Treaty	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Wilson, Rebecca S. Parkinson, Don M.	(202) 317-6798 (202) 317-4774
7874	Expatriated Entities	CC:INTL:B04 CC:INTL:B04	Levine, David A	(202) 317-6937 (202) 317-6937

			Cahn, Milton M.	
8001-23	Joint Committee	CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Wyzik, Ryan M. Rosen, Nathan B.	(202) 317-3600 (202) 317-6832 (202) 317-6832
8001-8005	Organization and Membership of the Joint Committee	CC:PA:03 CC:PA:04 CC:PA:04	Mezheritsky, Elizabeth K. Rosen, Nathan B. Connelly, Kevin	(202) 317-3600 (202) 317-6832 (202) 317-6832
9001-9042	Presidential Election Campaign Fund	CC:TEGE:EOEG:EO1 CC:ITA:B06 CC:ITA:B07	Branch Contact Wei, Amy S. Meola, Karla M.	(202) 317-5800 (202) 317-7007 (202) 317-7005
9037	Payments to Eligible Candidates	CC:ITA:B07 CC:ITA:B07	Meola, Karla M. Faron, John R.	(202) 317-7005 (202) 317-7005
9701-9722	Coal Industry Health Benefits	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:TEGE:EB:HW	Branch Contact	(202) 317-5500