

CODE AND SUBJECT MATTER DIRECTORY

Code Section	Subject Area	Office Symbol	Contact/Telephone
1	Tax Imposed (Individuals)	CC:INTL:APA:B04:S CC:ITA:B04 CC:ITA:B05	Aarstol, Michael P. (415) 227-2741 Brookens, Marilyn E. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
1(g)	Unearned Income of Certain Minor Children	CC:ITA:B05	Pirfo, O. Russ (202) 622-4960
1(h)	Maximum Capital Gains Rates for Individuals	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kim, Charles H. (202) 622-5020 Kristall, Jason D. (202) 622-5020 Cohn, Peter A. (202) 622-7900 Tellier, Paul E. (202) 622-4950
1 (h)(11)	Dividends Taxed as Net Capital Gains	CC:INTL:B01 CC:INTL:B01	Edson, Cheryl A. (202) 622-3880 Lundy, David L. (202) 622-3880
2	Definitions and Special Rules	CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
3	Tables for Individuals	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
4	Repealed (Rules for Optional Tax)	CC:ITA:B04 CC:ITA:B05	Montemurro, Michael J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
5	Cross References Relating to Tax on Individuals	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
11	Tax Imposed (Corporations)	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
12	Cross References Relating to Tax on Corporations	CC:ITA:B05	Pirfo, O. Russ (202) 622-4960
15	Effect of Changes	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. (202) 622-4920 Pirfo, O. Russ (202) 622-4960
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. (202) 622-4920 Driscoll, Victoria J. (202) 622-4920 Aqui, Keith A. (202) 622-4920 Pfalzgraf, Amy J. (202) 622-4960
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. (202) 622-4920 Aqui, Keith A. (202) 622-4920 Brookens, Marilyn E. (202) 622-4920 Pfalzgraf, Amy J. (202) 622-4960
23	Adoption Expense Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. (202) 622-4920 Brookens, Marilyn E. (202) 622-4920 Pfalzgraf, Amy J. (202) 622-4960
24	Child Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Glendening, Christina M. (202) 622-4920 Driscoll, Victoria J. (202) 622-4920 Brookens, Marilyn E. (202) 622-4920 Pfalzgraf, Amy J. (202) 622-4960
25	Interest on Certain Home Mortgages	CC:FIP:B05	White, David E. (202) 622-3980
25A	Hope and Lifetime Learning Credits	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Baumgarten, Peter J. (202) 622-4920 Brookens, Marilyn E. (202) 622-4920 Schmit, Michael F. (202) 622-4960 Park, Seoyeon Sharon (202) 622-4960

25C	Nonbusiness Energy Propert	CC:PSI:B06	McRee, Martha S.	(202) 622-3110
25D	Residential Energy Efficient Property	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
26	Limitation Based on Tax Liability	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Pflanz, Shareen S. Toomey, Stephen J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
27	Taxes of Foreign Countries and Possessions	CC:INTL:B03 CC:INTL:B03	Felker, Barbara A. Devereaux, Anne O.	(202) 622-3850 (202) 622-3850
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Park, Jaime C. Friedman, Peter C.	(202) 622-3110 (202) 622-3110 (202) 622-3110
30	Credit for Qualified Electric Vehicles	CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Stewart, Brenda M.	(202) 622-3110 (202) 622-3110
30B	Alternative Motor Vehicle Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
30C	Clean-fuel Vehicle Refueling Property Credit	CC:PSI:B06	McRee, Martha S.	(202) 622-3110
31	Tax Withheld on Wages	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Singley, Jeanne R.	(202) 622-6040 (202) 622-0047
32	Earned Income Tax Credit	CC:TEGE:EOEG:EO2 CC:TEGE:EB:HW	Branch Contact Tanner, Shoshanna K.	(202) 622-6080 (202) 622-6080
34	Certain Uses of Gasoline and Special Fuels	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
35	(New) Health Insurance Costs of Eligible Individuals	CC:TEGE:EB:HW	Weinheimer, Russell E.	(202) 622-6080
36	Overpayment of Tax	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Pirfo, O. Russ	(202) 622-4920 (202) 622-4960
36A	Making Work Pay Credit	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Iskow, Sheldon A. Park, Seoyeon Sharon Schmit, Michael F.	(202) 622-4920 (202) 622-4960 (202) 622-4960
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. Dunham III, Frank W.	(202) 622-4920 (202) 622-4920 (202) 622-4960
36C	Adoption Expense Tax Credit	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Brookens, Marilyn E. Pfalzgraf, Amy J.	(202) 622-4920 (202) 622-4920 (202) 622-4960
38	General Business Credit	CC:PSI:B05 CC:PSI:B05	McGroarty, Patrick T. Selig, David A.	(202) 622-3040 (202) 622-3040
39	Carryback and Carryforward of Unused Credits	CC:PSI:B05 CC:PSI:B05	Selig, David A. McGroarty, Patrick T.	(202) 622-3040 (202) 622-3040
40	Alcohol Used as a Fuel	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
40A	Biodiesel Used As A Fuel	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
41	Credit for Increasing Research Activities	CC:PSI:B05 CC:PSI:B05	Selig, David A. Cimino, Nicole R.	(202) 622-3040 (202) 622-3040
42	Low Income Housing Credit	CC:PSI:B05	Hanlon-Bolton, Julie	(202) 622-3040

		CC:PSI:B05	Wilson, Christopher J.	(202) 622-3040
43	Enhanced Oil Recovery Credit	CC:PSI:B06	Park, Jaime C.	(202) 622-3110
44	Expenditures to Provide Access to Disabled Individuals	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
45	Electricity Produced from Certain Renewable Resources	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Friedman, Peter C. Tiegerman, Phillip	(202) 622-3110 (202) 622-3110 (202) 622-3110
45A	Indian Employment Credit	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L.	(202) 622-6040 (202) 622-0047
45C	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:PSI:B05	Selig, David A.	(202) 622-3040
45D	New Markets Tax Credit	CC:PSI:B05 CC:PSI:B05	Hanlon-Bolton, Julie Handleman, Paul F.	(202) 622-3040 (202) 622-3040
45G	Railroad Track Maintenance Credit	CC:PSI:B05	Selig, David A.	(202) 622-3040
45I	Credit for Producing Oil and Gas from Marginal Wells	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
45J	Credit for Production from Advanced Nuclear Power Facilities	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
45K	Credit for Producing Fuel from a Nonconventional Source	CC:PSI:B06 CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Friedman, Peter C. Park, Jaime C.	(202) 622-3110 (202) 622-3110 (202) 622-3110
45M	Energy Efficient Appliance Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
45N	Mine Rescue Team Training Credit	CC:PSI:B06 CC:PSI:B06	McRee, Martha S. Ramsey, Charles B.	(202) 622-3110 (202) 622-3110
45O	Agricultural Chemical Security Credit	CC:PSI:B05	Selig, David A.	(202) 622-3040
46(a)(2) (Repealed)	The Energy Percentage	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
46(b)(2) (Repealed)	Energy Percentage	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
46(c)(4)(repealed)	Progress Expenditures	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
46(d) (Repealed)	Progress Expenditures	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Friedman, Peter C.	(202) 622-3110 (202) 622-3110
46(f)(Repealed)	Limitations in Case of Certain Regulated Companies	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
46(repealed)	Amount of Credit for Public Utility Property; Normalization	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
47	Rehabilitation Credit	CC:PSI:B05	Selig, David A.	(202) 622-3040
48	Energy Credit	CC:PSI:B06	Ramsey, Charles B.	(202) 622-3110

		CC:PSI:B06 CC:PSI:B06	Tiegerman, Philip Bernardini, Jennifer C.	(202) 622-3110 (202) 622-3110
48(a)(1) (Repealed)	Section 38 Property	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
48(a)(2) (Repealed)	Property Used Outside of the U.S.	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
48(a)(3) (Repealed)	Property Used for Lodging	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	CC:PSI:B06	Kirwan, Patrick	(202) 622-3110
48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	CC:PSI:B06	Tiegerman, Philip	(202) 622-3110
48(b)	Reforestation Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
48(d) (Repealed)	Certain Leased Property	CC:PSI:B06	Tiegerman, Philip	(202) 622-3110
48(l) (Repealed)	Energy Property	CC:PSI:B06	Ramsey, Charles B.	(202) 622-3110
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
48(s) (Repealed)	Special Rules Relating to Sound Recordings	CC:PSI:B06	Ramsey, Charles B.	(202) 622-3110
48A	Qualifying Advanced Coal Project Credit	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
48B	Qualifying Gasification Project Credit	CC:PSI:B06 CC:SB:7:SF:3	Bernardini, Jennifer C. Skeen, Michael A.	(202) 622-3110 (415) 227-5168
48C	Qualifying Advanced Energy Project Credit	CC:PSI:B06	Tiegerman, Philip	(202) 622-3110
48D	Qualifying Therapeutic Discovery Project Credit	CC:PSI:B05	Hanlon-Bolton, Julie	(202) 622-3040
50	Other Special Rules	CC:PSI:B05 CC:PSI:B05	McGroarty, Patrick T. Selig, David A.	(202) 622-3040 (202) 622-3040
50	Termination of Regular Percentage	CC:PSI:B05 CC:PSI:B05	McGroarty, Patrick T. Selig, David A.	(202) 622-3040 (202) 622-3040
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) 622-6080 (202) 622-6080
51A	Temporary Incentives for Employing Long-Term Family Assistance Recipients (Welfare to Work Credits)	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
52	Special Rules - WOTC (formerly TJTC)	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
53	Credit for Prior Year Minimum Tax Liability	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960
54	Credit to Holders Of Clean Renewable Energy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
54A	Qualified Tax Credit Bonds	CC:FIP:B05 CC:FIP:B05	Stojanovic, Zoran Jones, Timothy L.	(202) 622-3980 (202) 622-3980
54AA	Build America Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980

54B	Qualified Forestry Conservation Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
54C	New Clean Renewable Energy Bonds	CC:FIP:B05	Stojanovic, Zoran	(202) 622-3980
54D	Qualified Energy Conservation Bonds	CC:FIP:B05	White, David E.	(202) 622-3980
54E	Qualified Zone Academy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
54F	Qualified School Construction Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
55	Alternative Minimum Tax Maximum Capital Gains Rates for Individuals	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Aramburu, John M. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
56	Adjustments in Computing AMT Income	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Toomey, Stephen J. Boone, Reuben Forest Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
56(a)(1)	Depreciation	CC:ITA:B04 CC:ITA:B04 CC:ITA:B06	Pflanz, Shareen S. Toomey, Stephen J. Scully, Jr., Martin J.	(202) 622-4920 (202) 622-4920 (202) 622-4970
56(a)(2)	Mining Exploration and Development Costs	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
56(a)(5)	Pollution Control Facilities	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Ramsey, Charles B.	(202) 622-3110 (202) 622-3110
56(a)(6)	Adjusted Basis	CC:ITA:B04 CC:ITA:B04 CC:ITA:B06	Pflanz, Shareen S. Toomey, Stephen J. Scully, Jr., Martin J.	(202) 622-4920 (202) 622-4920 (202) 622-4970
56(g)	Tax Preferences Attributable to 936 Corporations	CC:SB:2:PHI:1	Breen, David A.	(215) 861-0707
57	Items of Tax Preference	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960
57(a)(1)&(2)	Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options	CC:PSI:B06 CC:PSI:B06	McRee, Martha S. Stewart, Brenda M.	(202) 622-3110 (202) 622-3110
58	Denial of Certain Losses	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960
59(a)	Alternative Minimum Tax Foreign Tax Credit	CC:INTL:B03	Juster, David A.	(202) 622-3850
59(e)	Alternative Minimum Tax Foreign Tax Credit	CC:PSI:B06	Tiegerman, Phillip	(202) 622-3110
59A	Environmental Tax	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960
61	Advance Rentals Method Changes Income From Discharge of Indebtness	CC:CORP CC:CORP CC:CORP CC:ITA:B04	General Information Office Contact Field Personnel Driscoll, Victoria J.	(202) 622-7700 (202) 622-7700 (202) 622-8130 (202) 622-4920

		CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Aqui, Keith A. Aramburu, John M. Candler, William L. Schwartz, Edward C.	(202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
61	Equipment Leasing	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Aqui, Keith A. O'Hara, Brendan P. Driscoll, Victoria J. Aramburu, John M. Schwartz, Edward C.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
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 CC:ITA:B05	Branch Contact Aqui, Keith A. O'Hara, Brendan P. Driscoll, Victoria J. Iskow, Sheldon A. Pirfo, O. Russ Aramburu, John M. Schwartz, Edward C.	(202) 622-6040 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
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	Driscoll, Victoria J. Aqui, Keith A. Pflanz, Shareen S. Iskow, Sheldon A. Pfalzgraf, Amy J. Schwartz, Edward C. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
61	Indians	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Aqui, Keith A. O'Hara, Brendan P. Iskow, Sheldon A. Driscoll, Victoria J. Schwartz, Edward C. Pirfo, O. Russ Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
61	Split Dollar Life Insurance	CC:ITA:B04 CC:ITA:B04	O'Hara, Brendan P. Montemurro, Michael J.	(202) 622-4920 (202) 622-4920
61	Student Loan Cancellations	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Driscoll, Victoria J. Wojay, Craig R. Schwartz, Edward C. Schmit, Michael F. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
61	Vow of Poverty-Income Tax	CC:TEGE:EOEG:ET2 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Branch Contact Aqui, Keith A. O'Hara, Brendan P. Iskow, Sheldon A. Driscoll, Victoria J. Aramburu, John M. Schwartz, Edward C.	(202) 622-6040 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
61	Vow of Poverty-Withholding Tax	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
62	Adjusted Gross Income Defined	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Aqui, Keith A. Driscoll, Victoria J. Park, Seoyeon Sharon	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
63	Overall Limitation on Itemized Deductions Taxable Income Defined	CC:TEGE:EOEG:ET2 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:TEGE:EOEG:ET1	Branch Contact Driscoll, Victoria J. Aqui, Keith A. Candler, William L. Rogers, Elliot M.	(202) 622-6040 (202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-0047

64	Ordinary Income Defined	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Driscoll, Victoria J. Kim, Sue-Jean	(202) 622-4920 (202) 622-4920 (202) 622-4960
65	Ordinary Loss Defined	CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Kim, Sue-Jean	(202) 622-4920 (202) 622-4960
66	Treatment of Community Income	CC:PA:01 CC:PA:02 CC:PA:04 CC:PA:05	Hall, Charles A. Lahabi, Sheida Wyzik, Ryan M. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-3620
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Driscoll, Victoria J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960
67(c)	2 Percent Floor -- RICS and REMICS	CC:FIP:B02 CC:FIP:B06	Baker, Susan T. Rogers, John W.	(202) 622-3930 (202) 622-4695
68	Overall Limitation on Itemized Deductions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Toomey, Stephen J. Aqui, Keith A. Pirfo, O. Russ	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
71	Alimony and Separate Maintenance Payments	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	France, Renay C. Glazman, Innessa Wei, Amy S. Kim, Grace H. Rogers, Helen F. Feldstein, Merrill D. Kim, Jamie J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
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) 622-3970 (202) 622-6090 (202) 622-6090
72(p)	Loans Treated as Distributions	CC:TEGE:EB:QP2	Carter, Vernon S.	(202) 622-6060
72(t)	Ten Percent additional tax on Early Distributions from Qualified Retirement Plans	CC:TEGE:EB:QP2	Carter, Vernon S.	(202) 622-6060
73	Services of Child	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Aqui, Keith A. Schmit, Michael F.	(202) 622-4920 (202) 622-4920 (202) 622-4960
74	Prizes and Awards	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Aqui, Keith A. Pflanz, Shareen S. Schmit, Michael F.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
74(c)	Exceptions for Certain Employee Achievement Awards	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
75	Dealers in Tax-Exempt Securities	CC:FIP:B01 CC:FIP:B06	Imholtz, Diana A. Rogers, John W.	(202) 622-3920 (202) 622-4695
77	Commodity Credit Loans	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Ruane, William R. Raphael, Robert M. Glendening, Christina M.	(202) 622-4920 (202) 622-4920 (202) 622-4920
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL:B03	Felker, Barbara A.	(202) 622-3850

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) 622-6080
80	Restoration of Value of Certain Securities	CC:FIP:B02	Silber, David	(202) 622-3930
82	Reimbursement for Expenses of Moving	CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
83	Property Transferred in Connection with Performance of Service, including non-qualified deferred compensation plans	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
84	Transfer of Appreciated Property to Political Organizations	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
85	Unemployment Compensation	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Owens, Margaret A.	(202) 622-6040 (202) 622-0047
86	Social Security and Tier I Railroad Retirement Benefits	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L.	(202) 622-0047 (202) 622-0047
87	Alcohol and Biodiesel Fuel Credits	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:PSI:B06	Friedman, Peter C.	(202) 622-3110
90	Illegal Federal Irrigation Subsidies	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	France, Renay C. Binder, Elizabeth R. Cassano, Daniel A. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
101	Certain Death Benefits (Except Under A "Qualified" Plan which is Handled by T:EP)	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
101(h)	Survivor Benefits for Public Safety Officers	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
102	Gifts and Inheritances	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Iskow, Sheldon A. Pflanz, Shareen S. Park, Seoyeon Sharon	(202) 622-4920 (202) 622-4920 (202) 622-4960
102(c)	Employee Gifts	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
103	Interest on State and Local Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
104(a)(1)	Compensation for Injuries or Sickness: Workers' Compensation	CC:TEGE:EOEG:HW	Branch Contact	(202) 622-6080
104(a)(2)	Damages Received for Personal Injury	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Aqui, Keith A. Iskow, Sheldon A. Pflanz, Shareen S. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
104(a)(3)	(New) Accident and Health Insurance	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
104(a)(4)	(New) Military Disability Pensions Amounts Received Under Accident and Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
105	Amounts Received Under Accident and Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
105(a)(5)	(New) Disability Income From Terroristic Action and Facilities	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080

105(h)	Self-Insured Medical Expense Reimbursement Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
106	Contributions by Employer to Accident and Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
107	Rental Value of Parsonages	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Conway, Linda L. Casey, Jean M.	(202) 622-0047 (202) 622-6040
108	Income from Discharge of Indebtedness	CC:CORP CC:CORP CC:CORP CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Office Contact Field Personnel General Information Wojay, Craig R. Kim, Sue-Jean Ennis, Richard F. Candler, William L.	(202) 622-7700 (202) 622-8130 (202) 622-7700 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
111	Recovery of Tax Benefit Items	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Meeks, Justin G. Boominathan, Selvan V. Christensen, David M. Tellier, Paul E.	(202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
112	Certain Combat Pay of Members of the Armed Forces	CC:TEGE:EOEG:ET2	Gernstein, Sydney L.	(202) 622-6040
114	Extraterritorial Income Exclusion	CC:INTL:B06	Vo, My V.	(202) 435-5265
115	Income of States, Municipalities, etc.	CC:TEGE:EOEG:EO1	Branch Contact	(202) 622-6070
117	Qualified Scholarships	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Aqui, Keith A. Toomey, Stephen J. Schmit, Michael F.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
118(a)	Contributions to the Capital of a Corporation (Non-Shareholder)	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
118(b)	Contributions in Aid of Construction	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
118(c)	Special Rules for Water and Sewage Disposal Utilites	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
119	Meals or Lodging Furnished for the Convenience of the Employer	CC:TEGE:EOEG:ET2	Shepherd, Neil D.	(202) 622-6040
120 (Repealed)	Amounts Received Under Qualified Group Legal Services Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
121	Exclusion of Gain from Sale or Exchange of Residence of Individual	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Baumgarten, Peter J. Brookens, Marilyn E. Candler, William L. Schmit, Michael F. Park, Seoyeon Sharon	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
122	Certain Reduced Uniformed Services Retirement Pay	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Iskow, Sheldon A. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4960
125	Cafeteria Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080

126	Certain Cost-Sharing Payments	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
126(a)(8)	Forestry Cost-Sharing Payments	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
127	Educational Assistance Programs/ Dependent Care Assistance Programs	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
128 (Repealed)	Interest on Certain Savings Certificates	CC:FIP:B03	Bennett, Alice M.	(202) 622-3950
129	Dependent Care Assistance Programs	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
130	Certain Personal Injury Liability Assignments	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Pflanz, Shareen S. Montemurro, Michael J. Aqui, Keith A. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
131	Certain Foster Care Payments	CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
132	Certain Fringe Benefits	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET2	Branch Contact Parkinson, Don M.	(202) 622-6040 (202) 622-6040
133 (Repealed)	Interest on Certain Loans Used to Acquire Employer Securities	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
136	Energy Conservation Subsidiaries Provided by Public Utilities	CC:ITA:B04 CC:ITA:B05	Wojay, Craig R. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
137	Adoption Assistance Program	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
138	Medicare + Choice MSA	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 622-6080
139	Disaster Relief Payments	CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Pflanz, Shareen S.	(202) 622-4920 (202) 622-4920
139A	Federal Subsidies for Prescription Drug Plans	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Iskow, Sheldon A.	(202) 622-4920 (202) 622-4920
139B	Benefits Provided to Volunteer Firefighters and Emergency Medical Responders	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Iskow, Sheldon A. Schmit, Michael F. Park, Seoyeon Sharon	(202) 622-4920 (202) 622-4960 (202) 622-4960
141	Private Activity Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
142	Exempt Facility Bond	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
143	Mortgage Revenue Bonds	CC:FIP:B05	Stojanovic, Zoran	(202) 622-3980
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:FIP:B05 CC:FIP:B05	Som de Cerff, Johanna L. White, David E.	(202) 622-3980 (202) 622-3980
145	Qualified 501(c)(3) Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
146	Volume Cap - Private Activity Bonds	CC:FIP:B05 CC:FIP:B05	Som de Cerff, Johanna L. White, David E.	(202) 622-3980 (202) 622-3980
147	Other Requirements - Private Activity Bonds	CC:FIP:B05 CC:FIP:B05	Som de Cerff, Johanna L. White, David E.	(202) 622-3980 (202) 622-3980
148	Arbitrage	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980

		CC:FIP:B05	White, David E.	(202) 622-3980
149	Bond Must Be Registered To Be Tax Exempt	CC:FIP:B05	Stojanovic, Zoran	(202) 622-3980
149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
150	Definitions and Special Rules	CC:FIP:B05	Som de Cerff, Johanna L.	(202) 622-3980
151	Allowance of Deductions for Personal Exemptions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Glendening, Christina M. Brookens, Marilyn E. Driscoll, Victoria J. Schwartz, Edward C.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
152	Dependent Defined	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Driscoll, Victoria J. Glendening, Christina M. Toomey, Stephen J. Schwartz, Edward C.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
161	Allowance of Deductions	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Kristall, Jason D. Cheston, Sandra L. Feldstein, Merrill D. Kim, Jamie J.	(202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
162	Trade or Business Expenses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Meeks, Justin G. Kim, Charles H. Kelley, R. Matthew Burhop, William W. Kim, Jamie J. Feldstein, Merrill D.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
162(k)	Stock Redemption Expenses	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of \$1,000,000	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
163	Allocation of Interest	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Glazman, Innessa Osborne, Martin L. Kim, Grace H. Wei, Amy S. Reigle, Erika C. Williams, Alan S.	(202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
163	Bond Issuance Premium	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
163(e)	Original Issue Discount	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form -Not Included	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Silber, David Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
163(j)	Earnings Stripping Application to Branches	CC:INTL:B05	Dorfman, Jeffrey L.	(202) 622-3870

163(l)	Disallowance of Deduction of Certain Debt Instruments of Corporations	CC:FIP:B03 CC:FIP:B03 CC:FIP:B06	Blanchard, William E. Culmer, Charles W. Morrison, Christina A.	(202) 622-3950 (202) 622-3950 (202) 622-4695
164	Taxes	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Glazman, Innessa Binder, Elizabeth R. Christensen, David M. Cassano, Daniel A. Bird, Susie K.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
165	Losses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Meeks, Justin G. Dwyer, Sean M. Kim, Grace H. Wei, Amy S. Christensen, David M. Hall, Sharon L. Bogdonoff, Glenn N.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
165	Timber, Trees, or Mineral Property Abandonment	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
166	Bad Debts	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Meeks, Justin G. Kim, Charles H. Christensen, David M. Burhop, William W. Bogdonoff, Glenn N. Hall, Sharon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
166	Bad Debts - Financial Institutions	CC:FIP:B03 CC:FIP:B06	Culmer, Charles W. Rogers, John W.	(202) 622-3950 (202) 622-4695
167	Depreciation	CC:ITA:B07 CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H. Harvey, Bernard P.	(202) 622-4930 (202) 622-4930 (202) 622-4930
167	Placed in Service [includes section 1.46-3(d)]	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
167(e)	Certain Term Interests Not Depreciable	CC:FIP:B01	Martin, Robert A.	(202) 622-3920
167(g)	Income Forecast Method	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Harvey, Bernard P.	(202) 622-4930 (202) 622-4930
167(h)	Amortization of Geological and Geophysical Expenditures	CC:PSI:B06 CC:PSI:B06	Bernardini, Jennifer C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
167(m)	Class Lives	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
168	Accelerated Cost Recovery System	CC:ITA:B07 CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H. Harvey, Bernard P.	(202) 622-4930 (202) 622-4930 (202) 622-4930
168(d)(4)	Mid-Quarter & Half-Year Conventions	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 622-4930 (202) 622-4930
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) 622-4920 (202) 622-4920 (202) 622-4960
168(i)(3)	Lease Terms	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C. Aramburu, John M.	(202) 622-4920 (202) 622-4960 (202) 622-4960
168(i)(9)	Normalization	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Friedman, Peter C.	(202) 622-3110 (202) 622-3110

168(j)	Property on Indian Reservations	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
168(k)	Bonus Depreciation	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
169	Amortization of Pollution Control Facilities	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:EO2	Branch Contact Branch Contact	(202) 622-6070 (202) 622-6080
170d(f)(10)	Split dollar life insurance, annuity and endowment contracts	CC:TEGE:EOEG:EO1	Branch Contact	(202) 622-6070
170	Charitable Contributions	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Kristall, Jason D. Kassell, Susan J. Woo-Garcia, Maxine M. Boominathan, Selvan V. Reigle, Erika C. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
171	Amortizable Bond Premium	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
172	Net Operating Loss Deduction in General	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Pflanz, Shareen S. Park, Seoyeon Sharon Pirfo, O. Russ Boone, Reuben Forest	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
172(b)(1)(E)	Excess Interest Loss	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
172(h)	Corporate Equity Reduction Interest Losses	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
173	Circulation Expenditures	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930
174	Accounting Method Changes	CC:ITA:B07 CC:PSI:B05	Anderson, Grant D. Cimino, Nicole R.	(202) 622-4930 (202) 622-3040
174	Research and Experimental Expenditures	CC:PSI:B05	Selig, David A.	(202) 622-3040
175	Soil and Water Conservation Expenditures	CC:PSI:B06 CC:PSI:B06	Friedman, Peter C. McRee, Martha S.	(202) 622-3110 (202) 622-3110
175	Soil and Water Conservation	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Saunders, Dell M. Osborne, Martin L. Boominathan, Selvan V. Basso, Robert J.	(202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
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	Saunders, Dell M. Turner, Gwendolyn J. Osborne, Martin L. Williams, Alan S. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
178	Amortization of Cost of Acquiring a Lease	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
179	Election to Expense Certain Depreciable Business Assets	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
179(b)(6)	Expansion of Limitation on Depreciation of	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930

		CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
179A	Deductions for Clean-Fuel Vehicles and Certain Refueling Property	CC:PSI:B06	McRee, Martha S.	(202) 622-3110
179B	Deductions for Capital Costs Incurred in Complying with EPA Sulfur Regulations	CC:PSI:B06	Ramsey, Charles B.	(202) 622-3110
179C	Election to Expense Certain Refineries	CC:PSI:B06 CC:PSI:B06	Ramsey, Charles B. Tiegerman, Philip	(202) 622-3110 (202) 622-3110
179D	Energy Efficient Commercial Buildings, Deduction	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
179E	Election to Expense Advanced Mine Safety Equipment	CC:PSI:B06	Tiegerman, Philip	(202) 622-3110
180	Expenditures by Farmers for Fertilizer	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
181	Treatment of Certain Qualified Film & Television Production	CC:ITA:B07 CC:ITA:B07	Harvey, Bernard P. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
183	Activities not Engaged in for Profit	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Meeks, Justin G. Kim, Charles H. Rogers, Helen F. Cassano, Daniel A. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
192	Contributions to Black Lung Disability	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
193	Tertiary Injectants	CC:PSI:B06 CC:PSI:B06	Park, Jaime C. Bernardini, Jennifer C.	(202) 622-3110 (202) 622-3110
193A	Federal Subsidies for Prescription Drug Plans	CC:ITA:B04	Montemurro, Michael J.	(202) 622-4920
194	Treatment of Reforestation Expenditures	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
194A	Contributions to Employer Liability Trusts	CC:TEGE:EB:QP1	Roach, Michael J.	(202) 622-6090
195	Start-Up Expenditures	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
196	Deduction for Certain Unused Business Credits	CC:PSI:B05 CC:PSI:B05	Selig, David A. McGroarty, Patrick T.	(202) 622-3040 (202) 622-3040
198	Expensing of Environmental Remediation Costs for Certain Otherwise Capital Expenditures	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Turner, Gwendolyn J. Binder, Elizabeth R. Kelley, R. Matthew Boominathan, Selvan V. Feldstein, Merrill D. Kim, Jamie J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
199	Income Attributable to Domestic Production Activities	CC:PSI:B05 CC:PSI:B05	Holmes, James A. Handleman, Paul F.	(202) 622-3040 (202) 622-3040
211	Allowance of Deductions	CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Saunders, Dell M. Rogers, Helen F. Williams, Alan S.	(202) 622-5020 (202) 622-7900 (202) 622-4950
212	Expenses for Production of Income	CC:ITA:B01 CC:ITA:B01	Kim, Charles H. Meeks, Justin G.	(202) 622-5020 (202) 622-5020

		CC:ITA:B02	Rogers, Helen F.	(202) 622-7900
		CC:ITA:B02	Kelley, R. Matthew	(202) 622-7900
		CC:ITA:B03	Kim, Jamie J.	(202) 622-4950
		CC:ITA:B03	Feldstein, Merrill D.	(202) 622-4950
213	Medical, Dental, etc., Expenses	CC:ITA:B01	France, Renay C.	(202) 622-5020
		CC:ITA:B01	Meeks, Justin G.	(202) 622-5020
		CC:ITA:B02	Kim, Grace H.	(202) 622-7900
		CC:ITA:B02	Cassano, Daniel A.	(202) 622-7900
		CC:ITA:B02	Wei, Amy S.	(202) 622-7900
		CC:ITA:B03	Tellier, Paul E.	(202) 622-4950
215	Alimony, etc., Payments	CC:ITA:B01	Glazman, Innessa	(202) 622-5020
		CC:ITA:B01	France, Renay C.	(202) 622-5020
		CC:ITA:B02	Kim, Grace H.	(202) 622-7900
		CC:ITA:B02	Rogers, Helen F.	(202) 622-7900
		CC:ITA:B02	Wei, Amy S.	(202) 622-7900
		CC:ITA:B03	Feldstein, Merrill D.	(202) 622-4950
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant Stockholder	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
217	Moving Expenses	CC:ITA:B01	Glazman, Innessa	(202) 622-5020
		CC:ITA:B01	Saunders, Dell M.	(202) 622-5020
		CC:ITA:B02	Rogers, Helen F.	(202) 622-7900
		CC:ITA:B02	Christensen, David M.	(202) 622-7900
		CC:ITA:B03	Bogdonoff, Glenn N.	(202) 622-4950
219	Retirement Savings (Individual Retirement Accounts)	CC:TEGE:EB:QP1	Pastor, Cathy V.	(202) 622-6090
220(a)	Jury Duty Pay Remitted to an Individual's Employer	CC:ITA:B01	Saunders, Dell M.	(202) 622-5020
		CC:ITA:B02	Cheston, Sandra L.	(202) 622-7900
		CC:ITA:B03	Bogdonoff, Glenn N.	(202) 622-4950
220	Medical Savings Accounts	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 622-6080
221	Deduction for Interest on Education Loans	CC:ITA:B01	Binder, Elizabeth R.	(202) 622-5020
		CC:ITA:B02	Burhop, William W.	(202) 622-7900
		CC:ITA:B02	Rogers, Helen F.	(202) 622-7900
		CC:ITA:B03	Kim, Jamie J.	(202) 622-4950
222	Qualified tuition and Related Expenses	CC:ITA:B01	Binder, Elizabeth R.	(202) 622-5020
		CC:ITA:B02	Burhop, William W.	(202) 622-7900
		CC:ITA:B02	Rogers, Helen F.	(202) 622-7900
223	Health Savings Accounts	CC:TEGE:EB:HW	Purcell, Elizabeth	(202) 622-6080
241	Allowance of Special Deductions	CC:ITA:B01	Turner, Gwendolyn J.	(202) 622-5020
		CC:ITA:B02	Woo-Garcia, Maxine M.	(202) 622-7900
243	Dividends Received by Corporations	CC:FIP:B01	Imholtz, Diana A.	(202) 622-3920
		CC:FIP:B02	Silber, David	(202) 622-3930
		CC:FIP:B03	Bennett, Alice M.	(202) 622-3950
243(c)	Special Rules for Certain Distributions (Banks)	CC:FIP:B01	LaFalce, Richard	(202) 622-3920
		CC:FIP:B02	Silber, David	(202) 622-3930
		CC:FIP:B03	Bennett, Alice M.	(202) 622-3950
		CC:FIP:B06	Brown, K. Scott	(202) 622-4695
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:FIP:B01	LaFalce, Richard	(202) 622-3920
		CC:FIP:B01	LaFalce, Richard	(202) 622-3920
		CC:FIP:B02	Silber, David	(202) 622-3930
		CC:FIP:B03	Bennett, Alice M.	(202) 622-3950
		CC:FIP:B06	Brown, K. Scott	(202) 622-4695

244	Dividends Received on Certain Preferred Stock	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Martin, Robert A. Silber, David Bennett, Alice M. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
245	Dividends Received from Certain Foreign Corporations	CC:INTL:B04 CC:SB:2:PHI:1	Cahn, Milton M. Breen, David A.	(202) 622-3860 (215) 861-0707
246	Rules Applying to Deductions for Dividends Received	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Bennett, Alice M. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Bennett, Alice M. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
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) 622-5020 (202) 622-7900 (202) 622-4950
248	Organizational Expenditures	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Kristall, Jason D. Boominathan, Selvan V. Woo-Garcia, Maxine M. Kim, Jamie J. Bird, Susie K.	(202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
249	Limitation on Deduction of Bond Premium on Repurchase	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Culmer, Charles W. Morrison, Christina A. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
261	General Rule for Disallowance of Deductions	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
262	Personal, Living, and Family Expense	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
263	Capital Expenditures	CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Kristall, Jason D. Woo-Garcia, Maxine M. Kelley, R. Matthew Feldstein, Merrill D.	(202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
263A(f)	Interest Capitalization Rules	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Anderson, Grant D.	(202) 622-4970 (202) 622-4930
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:PSI:B06 CC:PSI:B06	Park, Jaime C. Kirwan, Patrick	(202) 622-3110 (202) 622-3110
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:FIP:B03 CC:FIP:B03 CC:FIP:B06	Brewer, Mary J.T. Williams, Robert B. Morrison, Christina A.	(202) 622-3950 (202) 622-3950 (202) 622-4695
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:FIP:B02 CC:FIP:B06	Silber, David White, Patrick E.	(202) 622-3930 (202) 622-4695
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	CC:PSI:B04 CC:PSI:B06 CC:PSI:B06	Hogan, James F. Park, Jaime C. Kirwan, Patrick	(202) 622-3090 (202) 622-3110 (202) 622-3110
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses - Method Changes	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Anderson, Grant D.	(202) 622-4970 (202) 622-4930

264	Certain Amounts Paid in Connection with Insurance Contracts	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
265(a)(1)	Expenses and Interest Relating to Tax-Exempt Income	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
265 (a)(2)	Interest Relating to Tax-Exempt Income	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
265(a)(3)	Certain Regulated Investment Companies	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
265(a)(6)	Parsonage and Military Housing Allowances	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
265(b)(3)	Exemption for Certain Tax Exempt Obligations	CC:FIP:B05	Polfer, James A.	(202) 622-3980
265(b)	Pro Rata allocation of interest expense of financial institutions to tax exempt interest	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Silber, David Bennett, Alice M. Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
266	Carrying Charges	CC:ITA:B06 CC:ITA:B07	Nolan, Leo F. Anderson, Grant D.	(202) 622-4970 (202) 622-4930
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) 622-4970 (202) 622-4930
267(f)	Special Rules Applicable to Controlled Groups	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
268	Sale of Land with Unharvested Crop	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	France, Renay C. Turner, Gwendolyn J. Cassano, Daniel A. Reigle, Erika C.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
269	Acquisition Made to Evade or Avoid 'Income Tax	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
269B	Stapled Entities	CC:FIP:B06 CC:FIP:B06	White, Patrick E. Brown, K. Scott	(202) 622-4695 (202) 622-4695
271	Debts Owed by Political Parties, Etc.	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Trent, Jr., Gale	(202) 622-4970 (202) 622-4930
272	Disposal of Coal or Domestic Iron Ore	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
273	Holders of Life or Terminable Interest	CC:FIP:B03 CC:FIP:B06	Bennett, Alice M. Morrison, Christina A.	(202) 622-3950 (202) 622-4695
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:ITA:B06	Fisher, Kari L.	(202) 622-4970
274(h)(6)	Caribbean Basin Initiative	CC:INTL:B07 CC:INTL:B07	Cadenas, Ricardo A. Russin, Jacob	(202) 435-5262 (202) 435-5262

274(i)	Qualified Nonpersonal Use Vehicle	CC:TEGE:EOEG:ET2	Parkinson, Don M.	(202) 622-6040
274(j)	Employee Achievement Awards	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
275	Certain Taxes	CC:ITA:B07 CC:ITA:B07	Armstrong, Jr., Willie E. Trent, Jr., Gale	(202) 622-4930 (202) 622-4930
276	Certain Indirect Contributions to Political Parties (Deductions)	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
277	Deductions Incurred by Certain Membership Organizations in Transactions with Members	CC:TEGE:EOEG:EO2	Weinstock, Ronald B.	(202) 622-1124
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
280G(d)(5)	Treatment of Affiliated Groups	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:ITA:B06 CC:ITA:B07	Fisher, Kari L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
280B	Demolition of Structures	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930
280C	Certain Expenses for which Credits are Allowable	CC:PSI:B05	Selig, David A.	(202) 622-3040
280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:ITA:B06 CC:ITA:B07	Trevey, Jr., John L. Nixon, Michael A.	(202) 622-4970 (202) 622-4930
280F	Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Harvey, Bernard P.	(202) 622-4930 (202) 622-4930
280G	Golden Parachute Payments	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:ITA:B05	Schmit, Michael F.	(202) 622-4960
291	Special Rules Relating to Corporate Preference Items	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960
291(a)(2)	Reduction in Percentage Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
291(a)(3)	Certain Financial Institution Preference Items	CC:FIP:B01 CC:FIP:B06	LaFalce, Richard Brown, K. Scott	(202) 622-3920 (202) 622-4695
291(a)(4)	Amortization of Pollution Control Facilities	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
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) 622-3110
291(c)	Special Rules Relating to Pollution Control Facilities	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110

301	Distributions of Property	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
302	Distribution in Redemption of Stock	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
304	Redemption Through Use of Related Corporations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
305	Distributions of Stock and Stock Rights	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
306	Dispositions of Certain Stock	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
311	Taxability of Corporation on Distribution	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
312	Effect on Earnings and Profits	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
316	Dividend Defined	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
317	Other Definitions	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
318	Constructive Ownership of Stock	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
332	Complete Liquidations of Subsidiaries	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
333 (Repealed)	Election as to Recognition of Gain in	CC:CORP	Field Personnel	(202) 622-8130

		CC:CORP CC:CORP	General Information Office Contact	(202) 622-7700 (202) 622-7700
334	Basis of Property Received in Liquidation	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
337(d)	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
337 (Pre-TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:CORP CC:CORP CC:CORP CC:INTL:B04 CC:INTL:B04	General Information Field Personnel Office Contact Cahn, Milton M. Williams Jr., Robert	(202) 622-7700 (202) 622-8130 (202) 622-7700 (202) 622-3860 (202) 622-3860
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	CC:INTL:B04 CC:INTL:B04	Cahn, Milton M. Williams Jr., Robert	(202) 622-3860 (202) 622-3860
341	Collapsible Corporations	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
346	Definition and Special Rule	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
351	Transfer to Corporation Controlled by Transferor	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
351(e)	Exceptions	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
354	Exchanges of Stock and Securities in Certain Reorganizations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
355	Distribution of Stock and Securities of a Controlled Corporation	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
356	Receipt of Additional Consideration	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
357	Assumption of Liability	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
358	Basis to Distributees	CC:CORP CC:CORP	General Information Field Personnel	(202) 622-7700 (202) 622-8130

		CC:CORP	Office Contact	(202) 622-7700
361	Nonrecognition of Gain or Loss to Corporations	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
362	Basis to Corporations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
367(a)	Transfers of Property from the United States	CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMT:NEW:1 CC:LB&I:NR:DAL2	Cahn, Milton M. Williams Jr., Robert Bennett, Robert T. Harris, Elaine	(202) 622-3860 (202) 622-3860 (973) 645-3244 (972) 308-7980
367(b)	Other Transfers	CC:INTL:B03 CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMT:NEW:1 CC:LB&I:NR:DAL2	Devereaux, Anne O. Cahn, Milton M. Williams Jr., Robert Bennett, Robert T. Gregory, Deborah K.	(202) 622-3850 (202) 622-3860 (202) 622-3860 (973) 645-3244 (972) 308-7437
367(d)	Special Rules Relating to Transfers of 'Intangibles	CC:INTL:B04 CC:INTL:B04 CC:LB&I:NR:DAL2	Bowen, Ryan Williams Jr., Robert Harris, Elaine	(202) 622-3860 (202) 622-3860 (972) 308-7980
367(f)	Other Transfers	CC:INTL:B01	Karzon, Elizabeth U.	(202) 622-3880
368	Definitions Relating to Corporate Reorganizations	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
368(a)(1)(G)	Bankruptcy Reorganization	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
370 (Repealed)	Termination of Part	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
381	Carryovers in Certain Corporate Acquisitions	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
381(b)	Operating Rules	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
381(c)(1)	Net Operating Loss Carryovers	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700

381(c)(2)	Earnings & Profits	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
381(c)(3)	Capital Loss Carryover	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
381(c)(4)	Method of Accounting	CC:ITA:B06	Oseekey, Cheryl L.	(202) 622-4970
381(c)(4)	Method of Accounting (Banks)	CC:FIP:B01 CC:FIP:B03 CC:FIP:B06	Martin, Robert A. Blanchard, William E. Brown, K. Scott	(202) 622-3920 (202) 622-3950 (202) 622-4695
381(c)(5)	Inventories	CC:ITA:B06	Oseekey, Cheryl L.	(202) 622-4970
381(c)(6)	Method of Computing Depreciation Allowance	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
381(c)(8)	Installment Method	CC:ITA:B04 CC:ITA:B05	Wojay, Craig R. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
381(c)(9)	Amortization of Bond Discount or Premium	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
381(c)(10)	Expenses of Distributor or Transferor Corporation	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
381(c)(10)	Treatment of Certain Mining Development and Exploration	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
381(c)(12)	Recovery of Tax Benefit Items	CC:ITA:B06	Oseekey, Cheryl L.	(202) 622-4970
381(c)(13)	Involuntary Conversions Under Section 1033	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Montemurro, Michael J. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4960
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 622-3040
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:PSI:B05	Selig, David A.	(202) 622-3040
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:FIP:B01 CC:ITA:B06	Martin, Robert A. Oseekey, Cheryl L.	(202) 622-3920 (202) 622-4970
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 622-3040
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Binder, Elizabeth R. Kassell, Susan J. Christensen, David M. Tellier, Paul E. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:CORP CC:CORP CC:CORP CC:ITA:B06	Field Personnel General Information Office Contact Oseekey, Cheryl L.	(202) 622-8130 (202) 622-7700 (202) 622-7700 (202) 622-4970

381(c)(23)	Deficiency Dividend Deduction	CC:FIP:B02	Silver, Jonathan	(202) 622-3930
381(c)(24)	Credit Under Section 38	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
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 Forest	(202) 622-4920 (202) 622-4960
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
383	Special Limitations on Certain Excess Credits, Etc.	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
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) 622-7700 (202) 622-7700 (202) 622-8130
385	New Financial Products	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. Rogers, John W. Morrison, Christina A. Kim, Anna H. White, Patrick E. Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695 (202) 622-4695 (202) 622-4695 (202) 622-4695
385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:CORP CC:CORP CC:CORP CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Field Personnel General Information Office Contact Imholtz, Diana A. Silber, David Blanchard, William E. Morrison, Christina A.	(202) 622-8130 (202) 622-7700 (202) 622-7700 (202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
401(a)(4)	Discrimination in Contributions or Benefits	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
401(a)(9)	Required Distributions	CC:TEGE:EB:QP1	Branch Contact	(202) 622-6090
401(a)(17)	Maximum Compensation	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Mojiri-Azad, Lisa	(202) 622-6090 (202) 622-6060
401(a)(26)	Minimum Participation	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
401(a)(28)	ESOP Diversification, etc.	CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Ricotta, John T. Barry, Dana A.	(202) 622-6060 (202) 622-6060
401(h)	Medicare Benefits for Retirees	CC:TEGE:EB:HW CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6080 (202) 622-6090
401(k)	Cash or Deferred Arrangements	CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Ricotta, John T. Mojiri-Azad, Lisa	(202) 622-6060 (202) 622-6060
401(l)	Permitted Disparity	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 622-6090 (202) 622-6060
401(m)	Matching Contributions and Employee	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060

		CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
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) 622-6090 (202) 622-6060
402	Distributions/Rollovers	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 622-6090 (202) 622-6060
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) 622-6090 (202) 622-6030 (202) 622-6060
403(b)	Tax Sheltered Annuities	CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Press, Cheryl E. Mojiri-Azad, Lisa	(202) 622-6060 (202) 622-6060
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
404(a)(1)	(New) Deductions for Contributions	CC:TEGE:EB:QP1	Roach, Michael J.	(202) 622-6090
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) 622-6090 (202) 622-3880
404(a)(5)	Other Plans	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
404(a)(6)	Time When Contributions Deemed Made	CC:TEGE:EB:QP1	Branch Contact	(202) 622-6090
404(k)	ESOP Deductions	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
404A	Foreign Deferred Compensation Plans	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
408	Individual Retirement Accounts	CC:TEGE:EB:QP1	Branch Contact	(202) 622-6090
408A	Roth IRAs	CC:TEGE:EB:QP1	Branch Contact	(202) 622-6090
409A	Inclusion in Gross Income of Deferred	CC:TEGE	Tackney, Stephen B.	(202) 622-6000
410(b)	Coverage	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
411(d)(6)	Accrued Benefits not to be Decreased by Amendment	CC:TEGE:EB:QP1	Marshall, Linda S.	(202) 622-6090
412	Funding	CC:TEGE:EB:QP1	Roach, Michael J.	(202) 622-6090
414 (m), (n), (o)	Affiliated Service Groups Leased Employees	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 622-6060
414(q)	Highly Compensated Employees	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060
414(r)	Line of Business	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 622-6090 (202) 622-6060
414(s)	Compensation	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Branch Contact	(202) 622-6090 (202) 622-6060
414(u)	USERRA-Reemployed Veteran's Rights	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060
414(v)	Catch-up Contributions for Individuals Age	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060

		CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
414(w)	USERRA-Reemployed Veteran's Rights	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060
415	Limitations on Benefits and Contributions Under Qualified Plans	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
415(m)	Treatment of Qualified Governmental Excess Benefit Arrangements	CC:TEGE:EB:QP2	Press, Cheryl E.	(202) 622-6060
416	Special Rules for Top-Heavy Plans	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Gibbs, William D.	(202) 622-6090 (202) 622-6060
417(e)(3)	Present Value of Plan Distributions	CC:TEGE:EB:QP2 CC:TEGE:EB:QP1	Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090
419	Welfare Benefit Funds	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
419A	Qualified Asset Account; Limitation on Additions to Account	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:TEGE:EB:HW	Laufer, Janet A.	(202) 622-6080
421	General Rules (Certain Stock Options) Determination of Fair Market Value	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
422	Incentive Stock Options	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
423	Employee Stock Purchase Plans	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
424	Definitions and Special Rules	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
441	Period for Computation of Taxable Income	CC:ITA:B04 CC:ITA:B05	Raphael, Robert M. Cavanaugh, Lore B.	(202) 622-4920 (202) 622-4960
442	Change of Accounting Method EO	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Farson, Stephen B. Page, Alfred	(202) 283-8922 (202) 283-8878
442	Change of Annual Accounting Period	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. Cavanaugh, Lore B. Schmit, Michael F.	(202) 622-4920 (202) 622-4960 (202) 622-4960
443	Returns for a Period of Less than 12 Months	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. Cavanaugh, Lore B. Schmit, Michael F.	(202) 622-4920 (202) 622-4960 (202) 622-4960
444	Election of Taxable Year Other Than Required Taxable Year	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. Cavanaugh, Lore B. Schmit, Michael F.	(202) 622-4920 (202) 622-4960 (202) 622-4960
446	Change of Accounting Method by EO	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Farson, Stephen B. Page, Alfred	(202) 283-8922 (202) 283-8878
446	General Rule for Methods of Accounting (Except Depreciation/Depletion)	CC:ITA:B06 CC:ITA:B07	McElroy, Jr., William T. Trent, Jr., Gale	(202) 622-4970 (202) 622-4930
446	Method of Accounting for Interest	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
446	Notional Principal Contracts	CC:FIP:B06	Kim, Anna H.	(202) 622-4695
446(e)	Certain Payments for Use of Property or Services	CC:ITA:B04 CC:ITA:B05	Ruane, William R. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960

446(e)	Debt Issuance Costs	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
446(e)	Depreciation	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
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:B03 CC:FIP:B06 CC:FIP:B06	Blanchard, William E. Morrison, Christina A. White, Patrick E.	(202) 622-3950 (202) 622-4695 (202) 622-4695
446(e)	Functional Currency Automatic Consent for Change in Accounting Method	CC:INTL:B05	Merkel, Peter D.	(202) 622-3870
446(e)	Functional Currency Non-Automatic Consent for Change in Accounting Method	CC:INTL:B05	Ramaswamy, Sheila N.	(202) 622-3870
446(e)	Insurance Companies	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
446(e)	Lease vs. Sale vs. Financing Transaction	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Schwartz, Edward C.	(202) 622-4920 (202) 622-4960
446(e)	Long-Term Contracts	CC:ITA:B04 CC:ITA:B05	Ruane, William R. Cavanaugh, Lore B.	(202) 622-4920 (202) 622-4960
446(e)	Other Issues Involving Automatic Consent for Change in Accounting Methods	CC:ITA:B07 CC:ITA:B08	Meola, Karla M. Stephenson, Laurela M.	(202) 622-4930 (202) 622-4980
446(e)	Other Issues Involving Non-Automatic Consent for Change in Accounting Method	CC:ITA:B07	Anderson, Grant D.	(202) 622-4930
447	Method of Accounting for Corporations Engaged in Farming	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Glazman, Innessa France, Renay C. Cheston, Sandra L. Harris, Anthony S. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
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) 622-4970 (202) 622-4930
448	Limitation on Use of Cash Method of Accounting	CC:ITA:B06 CC:ITA:B07	McElroy, Jr., William T. Meola, Karla M.	(202) 622-4970 (202) 622-4930
451	Deferred Compensation Payments	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
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. Burhop, William W. Kelley, R. Matthew Bird, Susie K.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
453	Installment Method	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Montemurro, Michael J. Wojay, Craig R. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4960
453A	Special Rules for Nondealers	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Wojay, Craig R.	(202) 622-4920 (202) 622-4920
453B	Gain or Loss on Disposition of Installment Obligations	CC:ITA:B04 CC:ITA:B04	Wojay, Craig R. Montemurro, Michael J.	(202) 622-4920 (202) 622-4920
453C	Certain Indebtedness Treated as Payment on Installment Obligations	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Wojay, Craig R.	(202) 622-4920 (202) 622-4920

454	Obligations Issued at Discount	CC:FIP:B03 CC:FIP:B06	Blanchard, William E. White, Patrick E.	(202) 622-3950 (202) 622-4695
455	Prepaid Subscription Income (except elections)	CC:ITA:B07 CC:ITA:B07	Armstrong, Jr., Willie E. Trent, Jr., Gale	(202) 622-4930 (202) 622-4930
456	Prepaid Dues Income of Certain Membership Organizations	CC:ITA:B07 CC:ITA:B07	Trent, Jr., Gale Armstrong, Jr., Willie E.	(202) 622-4930 (202) 622-4930
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Tolleris, John A. Press, Cheryl E.	(202) 622-6060 (202) 622-6060
457(f)	Tax Treatment of Participants in Ineligible Plans	CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Kinard, Pamela R. Press, Cheryl E.	(202) 622-6060 (202) 622-6060
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:ITA:B07 CC:ITA:B07	Armstrong, Jr., Willie E. Trent, Jr., Gale	(202) 622-4930 (202) 622-4930
460	Special Rules for Long-Term Contracts	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Raphael, Robert M. Cavanaugh, Lore B. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
461	General Rule for Taxable Year of Deduction - Economic Performance	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Turner, Gwendolyn J. Kim, Charles H. Boominathan, Selvan V. Osborne, Martin L. Bird, Susie K. Kim, Jamie J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950 (202) 622-4950
464	Limitations on Deduction for Certain Farming	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Glazman, Innessa Turner, Gwendolyn J. France, Renay C. Osborne, Martin L. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
465	Deductions Limited to Amount at Risk	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
467	Certain Payment for the Use of Property or Services	CC:ITA:B04 CC:ITA:B05	Toomey, Stephen J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960
468	Special Rules for Mining and Solid Waste	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
468A	Special Rules for Nuclear Decommissioning Costs	CC:PSI:B06 CC:PSI:B06	Kirwan, Patrick Friedman, Peter C.	(202) 622-3110 (202) 622-3110
468B	Special Rules for Designated Settlement Funds	CC:ITA:B06	Gee, Steven J.	(202) 622-4970
469	Passive Activity Losses and Credits Limited	CC:PSI:B01 CC:PSI:B02	Haglund, David R. Liquerman, Melissa C.	(202) 622-3050 (202) 622-3060
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) 622-4920 (202) 622-4960
471	General Rule for Inventories	CC:ITA:B06	Nolan, Leo F.	(202) 622-4970
472	Last-In, First-Out Inventories	CC:ITA:B06	Nolan, Leo F.	(202) 622-4970
473	Qualified Liquidations of LIFO Inventories	CC:ITA:B06	Nolan, Leo F.	(202) 622-4970

474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:ITA:B06	Nolan, Leo F.	(202) 622-4970
475	Mark to Market Accounting Method for Dealers in Securities	CC:FIP:B03 CC:FIP:B06	Williams, Robert B. Rogers, John W.	(202) 622-3950 (202) 622-4695
481	Adjustments Required by Changes in Method of Accounting	CC:ITA:B06	McElroy, Jr., William T.	(202) 622-4970
482	Allocation of Income and Deductions	CC:INTL:B06	Shelburne, Anne P.	(202) 435-5265
483	Factual Determinations Interest on Certain Deferred Payments	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
501(c)(2)	Title Holding Company	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Page, Alfred Elliot-Moore, Donna	(202) 283-8878 (202) 283-9478
501(c)(3)	Aiding Collage Fraternities	SE:T:EO:RA:T:3	Lieber, Theodore	(202) 283-8999
501(c)(3)	Amateur Athletic Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Cowen, Debra Fischer, LaVonne R.	(202) 283-8943 (202) 283-9479
501(c)(3)	Churches & Religious Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Malone, Robert W. Richardson, Virginia G.	(202) 283-8846 (202) 283-8938
501(c)(3)	Colleges and Universities	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:T:2	Malone, Robert W. Holiat, Peter A. Katz, Sarah R. Richardson, Virginia G. Ghougasian, Laurice A. Wrathall, Meghan R.	(202) 283-8846 (202) 283-8976 (202) 283-8934 (202) 283-8938 (202) 283-9456 (202) 283-8945
501(c)(3)	Community Trusts	SE:T:EO:RA:T:3 SE:T:EO:RA:T:2	Copeland, Sadie R. Shoemaker, Ronald J.	(202) 283-8955 (202) 283-8907
501(c)(3)	Credit Counseling Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Grodnitzky, Steven B. Cowen, Debra	(202) 283-8941 (202) 283-8943
501(c)(3)	Disaster Relief	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	Phaup, Lee T. Paz, Holly O.	(202) 283-8935 (202) 283-9473
501(c)(3)	Donor Advised Funds	SE:T:EO:RA:T:2 SE:T:EO:RA:T:2	Shoemaker, Ronald J. Wrathall, Meghan R.	(202) 283-8907 (202) 283-8945
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) 283-0716 (202) 283-9486
501(c)(3)	General	SE:T:EO:RA:T:3 SE:T:EO:RA:T:4 SE:T:EO:RA:T:1 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:RA:G:2	Lieber, Theodore R. Salins, Mary J. Grodnitzky, Steven B. Shoemaker, Ronald J. Seto, Michael C. Paz, Holly O.	(202) 283-8999 (202) 283-8791 (202) 283-8941 (202) 283-8907 (202) 283-8886 (202) 283-9473
501(c)(3)	Health Care	SE:T:EO:RA:T:1 SE:T:EO:RA:G:1 SE:T:EO:RA:G:2	Lowe, Justin J. Katz, Sarah R. Campbell, Geoffrey S.	(202) 283-9486 (202) 283-8934 (202) 283-8918
501(c)(3)	Instrumentalities	SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	McCray, Richard A. Thomas, Ward L.	(202) 283-9455 (202) 283-8913
501(c)(3)	Internet Service Providers	SE:T:EO:RA:T:3	Elliot-Moore, Donna	(202) 283-9478

		SE:T:EO:RA:T:3	Holiat, Peter A.	(202) 283-8976
501(c)(3)	Legal Aid	SE:T:EO:RA:T:1	Berick, Ellen S.	(202) 283-8929
501(c)(3)	Legislative Activities	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Lowe, Justin J. Megosh, Andrew Buller, Siri	(202) 283-9486 (202) 283-8942 (202) 283-9483
501(c)(3)	Lessening Governmental Burdens	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Parrish, Matthew L. Kastenberg, Elizabeth C.	(202) 283-8917 (202) 283-9468
501(c)(3)	Limited Liability Company	SE:T:EO:RA:G:2 SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Thomas, Ward L. Parrish, Matthew L. McCray, Richard A.	(202) 283-8913 (202) 283-8917 (202) 283-9455
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) 283-9468 (202) 283-8929
501(c)(3)	Medical Research	SE:T:EO:RA:T:3	Lieber, Theodore	(202) 283-8999
501(c)(3)	Political Activities	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Buller, Siri Megosh, Andrew Lowe, Justin J.	(202) 283-9483 (202) 283-8942 (202) 283-9486
501(c)(3)	Schools: Private and Charter	SE:T:EO:RA:T:2 SE:T:EO:RA:T:2 SE:T:EO:RA:G:2	Ghougasian, Laurice A. Wrathall, Meghan R. Megosh, Andrew	(202) 283-9456 (202) 283-8945 (202) 283-8942
501(c)(3)	Scientific Research Instrumentalities	SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Smith, Danny D. Lieber, Theodore	(202) 283-8954 (202) 283-8999
501(c)(3)	Split Interest Trusts	SE:T:EO:RA:T:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Cundiff, Susan M. Cowen, Jr. Robert M. Giuliano, Matthew L. Shoemaker, Ronald J.	(202) 283-9454 (202) 283-8939 (202) 283-8917 (202) 283-8907
501(c)(4)	Political Activities	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 SE:T:EO	Lowe, Justin J. Megosh, Andrew Judith Kindell	(202) 283-9486 (202) 283-8942 (202) 283-8964
501(c)(4)	Social Welfare Organizations	SE:T:EO:RA:T:3 SE:T:EO:RA:T:2 SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Copeland, Sadie R. Hull, Carter Cowen, Debra Cundiff, Susan M.	(202) 283-8955 (202) 283-8908 (202) 283-8943 (202) 283-9454
501(c)(5)	Labor and Agricultural Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:T:2	Ibok, Carolyn A. Wrathall, Meghan R. Hull, Carter	(202) 283-8923 (202) 283-8945 (202) 283-8908
501(c)(6)	Business Leagues and Professional Associations	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Hull, Carter Ibok, Carolyn A. Wrathall, Meghan R.	(202) 283-8908 (202) 283-8923 (202) 283-8945
501(c)(7)	Social Clubs	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Goff, Elizabeth D. Copeland, Sadie R. Henzke, Leonard J. Richardson, Virginia G. Mackay, James R. Williams, Melinda G.	(202) 283-8977 (202) 283-8955 (202) 283-8865 (202) 283-8938 (202) 283-9595 (202) 283-9467
501(c)(8)	Fraternal Beneficiary Organizations	SE:T:EO:CE&O SE:T:EO:RA:T:2 SE:T:EO:RA:T:3	Barnett, Sean M. Henzke, Leonard J. Elliot-Moore, Donna	(202) 283-8912 (202) 283-8865 (202) 283-9478
501(c)(9)	Voluntary Employees' Beneficiary Associations (VEBA)	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Ibok, Carolyn A. Copeland, Sadie R.	(202) 283-8923 (202) 283-8955

		SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 CC:TEGE:EB:HW SE:T:EO:RA:T:2	Malone, Robert W. Park, Nalee Branch Contact Paul, Susan L.	(202) 283-8846 (202) 283-9453 (202) 622-6080 (202) 283-8959
501(c)(10)	Fraternal Organizations	SE:T:EO:CE&O SE:T:EO:RA:T:2 SE:T:EO:RA:T:3	Barnett, Sean M. Henzke, Leonard J. Elliot-Moore, Donna	(202) 283-8912 (202) 283-8865 (202) 283-9478
501(c)(11)	Teachers' Retirement Associations	SE:T:EO:RA:T:2	Ghougasian, Laurice A.	(202) 283-9456
501(c)(12)	Cooperative Telephone or Electric Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Seto, Michael C. Williams, Melinda G. Richardson, Virginia G. Cowen, Jr. Robert M. Page, Alfred	(202) 283-8886 (202) 283-9467 (202) 283-8938 (202) 283-8939 (202) 283-8878
501(c)(13)	Cemetery Companies	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3	Seto, Michael C. Elliot-Moore, Donna	(202) 283-8886 (202) 283-9478
501(c)(14)	Credit Unions & Cooperative Banks	SE:T:EO:RA:T:3 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Elliot-Moore, Donna Richardson, Virginia G. Henzke, Leonard J.	(202) 283-9478 (202) 283-8938 (202) 283-8865
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) 283-8934 (202) 283-8935 (202) 283-9478
501(c)(17)	Supplemental Unemployment Benefits	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1 SE:T:EO:CE&O	Paul, Susan L. Ibok, Carolyn A. Barnett, Sean M.	(202) 283-8959 (202) 283-8923 (202) 283-8912
501(c)(18)	Pre-1959 Employee Pension Plans	SE:T:EO:RA:G:1	Ibok, Carolyn A.	(202) 283-8923
501(c)(19)	Veterans' Organizations	SE:T:EO:RA:T:2 SE:T:EO:RA:T:1 SE:T:EO:RA:T:2 SE:T:EO:RA:T:1	Hull, Carter Cundiff, Susan M. Henzke, Leonard J. Cowen, Debra	(202) 283-8908 (202) 283-9454 (202) 283-8865 (202) 283-8943
501(c)(21)	Black Lung Trusts	SE:T:EO:RA:T:1	Berick, Ellen S.	(202) 283-8929
501(c)(22)	Multi-employer Plans	SE:T:EO:CE&O	Barnett, Sean M.	(202) 283-8912
501(c)(25)	Title Holding Companies	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Ardoin, Elizabeth A. Elliot-Moore, Donna Page, Alfred	(202) 283-9463 (202) 283-9478 (202) 283-8878
501(c)(26)	State Sponsored Health Plans	SE:T:EO:RA:T:2	Hull, Carter	(202) 283-8908
501(c)(27)	State Sponsored Workers Comp	SE:T:EO:RA:G:1 SE:T:EO:RA:G:1	Seto, Michael C. Ibok, Carolyn A.	(202) 283-8886 (202) 283-8923
501(d)	Religious and Apostolic Organizations	SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Henzke, Leonard J. Richardson, Virginia G.	(202) 283-8865 (202) 283-8938
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) 283-9486 (202) 283-8976
501(f)	Cooperative Investment Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Katz, Sarah R. Kastenberg, Elizabeth C.	(202) 283-8934 (202) 283-9468
501(g)	Definition of Agricultural	SE:T:EO:RA:T:2	Hull, Carter	(202) 283-8908
501(h)	Lobbying Election	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Megosh, Andrew Lowe, Justin J.	(202) 283-8942 (202) 283-9486

501(i)	Discrimination by Social Clubs	SE:T:EO:RA:T:1 SE:T:EO:RA:T:2 SE:T:EO:RA:T:2 SE:T:EO:RA:T:3	Cowen, Debra Henzke, Leonard J. Mackay, James R. Copeland, Sadie R.	(202) 283-8943 (202) 283-8865 (202) 283-9595 (202) 283-8955
501(j)	Amateur Sports Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Fischer, LaVonne R. Cowen, Debra	(202) 283-9479 (202) 283-8943
501(k)	Child Care	SE:T:EO:RA:T:2 SE:T:EO:RA:G:2	Ghougasian, Laurice A. Megosh, Andrew	(202) 283-9456 (202) 283-8942
501(l)	Federal Instrumentalities-501(c)(1)	SE:T:EO:RA:T:3	Ardoin, Elizabeth A.	(202) 283-9463
501(m)	Commercial Type Insurance	SE:T:EO:RA:T:1	Grodnitzky, Steven B.	(202) 283-8941
501(n)	Charitable Risk Pools	SE:T:EO:RA:T:3 SE:T:EO:RA:G:1	Phaup, Lee T. Katz, Sarah R.	(202) 283-8935 (202) 283-8934
501(q)	Special Rules for Credit Counseling Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1 SE:T:EO:RA:T:1	Cowen, Debra Smith, Danny D. Grodnitzky, Steven B.	(202) 283-8943 (202) 283-8954 (202) 283-8941
502	Feeder Organizations	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Richardson, Virginia G. Kastenber, Elizabeth C.	(202) 283-8938 (202) 283-9468
503	Prohibited Transactions	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:CE&O	Ibok, Carolyn A. Paul, Susan L. Barnett, Sean M.	(202) 283-8923 (202) 283-8959 (202) 283-8912
504	Revocation for Political Activity	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1	Megosh, Andrew Lowe, Justin J.	(202) 283-8942 (202) 283-9486
505	Notification 501(c) (9)	SE:T:EO:CE&O SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Barnett, Sean M. Ibok, Carolyn A. Paul, Susan L.	(202) 283-8912 (202) 283-8923 (202) 283-8959
507	Termination of Private Foundation Status	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Thomas, Ward L. Lieber, Theodore	(202) 283-8913 (202) 283-8999
508	Notification 501(c)(3)	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Thomas, Ward L. Lieber, Theodore	(202) 283-8913 (202) 283-8999
509	Private Foundation Defined	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:1 SE:T:EO:RA:T:3	Williams, Melinda G. Ardoin, Elizabeth A. Fischer, LaVonne R. Copeland, Sadie R.	(202) 283-9467 (202) 283-9463 (202) 283-9479 (202) 283-8955
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. Copeland, Sadie R.	(202) 283-9467 (202) 283-9479 (202) 283-8955
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) 283-9479 (202) 283-9454
511-513	Unrelated Business 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:T:2 SE:T:EO:RA:G:1	Barnett, Sean M. Malone, Robert W. Kastenber, Elizabeth C. Katz, Sarah R. Wrathall, Meghan R. Richardson, Virginia G.	(202) 283-8912 (202) 283-8846 (202) 283-9468 (202) 283-8934 (202) 283-8945 (202) 283-8938
512 (VEBAs)	Unrelated Business Taxable Income - VEBAs	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080

514	Debt-Financed Income	SE:T:EO:RA:T:2 SE:T:EO:CE&O SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2	Wrathall, Meghan R. Barnett, Sean M. Katz, Sarah R. Malone, Robert W. Richardson, Virginia G. Kastenber, Elizabeth C.	(202) 283-8945 (202) 283-8912 (202) 283-8934 (202) 283-8846 (202) 283-8938 (202) 283-9468
515	Taxes of Foreign Countries and Possessions of the U.S.	SE:T:EO:RA:T:1	Lowe, Justin J.	(202) 283-9486
521	Exemption of Farmers' Cooperatives	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040
526	Shipowners' Protection and Indemnity Associations	CC:PSI:B05	Selig, David A.	(202) 622-3040
527	Political Organizations	SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Lowe, Justin J. Megosh, Andrew	(202) 283-9486 (202) 283-8942
528	Certain Homeowners Associations	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040
529	Qualified Tuition Plans	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Phaup, Lee T. Cowen, Jr. Robert M.	(202) 283-8935 (202) 283-8939
530 (Rev.)	Act of 1978 (non code)/Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Rogers, Elliot M. Donis, Ligeia M. Wilson, Rebecca S.	(202) 622-0047 (202) 622-0047 (202) 622-0047
530	Coverdell Education Savings Accounts	CC:TEGE:EOEG:EO1	Rosenbaum, Monice L.	(202) 622-6070
531-537	Imposition of Accumulated Earnings Tax	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kristall, Jason D. Turner, Gwendolyn J. Burhop, William W. Bogdonoff, Glenn N.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
541	Imposition of Personal Holding Company Tax	CC:PSI:B05	Selig, David A.	(202) 622-3040
542	Definition of Personal Holding Company	CC:PSI:B05	Selig, David A.	(202) 622-3040
543	Personal Holding Company Income	CC:PSI:B05	Selig, David A.	(202) 622-3040
544	Rules for Determining Stock Ownership	CC:PSI:B05	Selig, David A.	(202) 622-3040
545	Undistributed Personal Holding Company Income	CC:PSI:B05	Selig, David A.	(202) 622-3040
546	Income Not Placed on Annual Basis	CC:PSI:B05	Selig, David A.	(202) 622-3040
547	Deduction for Deficiency Dividends	CC:PSI:B05	Selig, David A.	(202) 622-3040
561	Definition of Deduction for Dividends Paid	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kristall, Jason D. Turner, Gwendolyn J. Woo-Garcia, Maxine M. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Turner, Gwendolyn J. Kristall, Jason D. Woo-Garcia, Maxine M. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
563	Rules Relating to Dividends Paid After Close of Taxable Year	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Turner, Gwendolyn J. Kristall, Jason D. Woo-Garcia, Maxine M. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950

564	Dividend Carryover	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kristall, Jason D. Turner, Gwendolyn J. Woo-Garcia, Maxine M. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
565	Consent Dividends	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kristall, Jason D. Turner, Gwendolyn J. Woo-Garcia, Maxine M. Lam, Mon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
581	Definition of Bank	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	LaFalce, Richard Silber, David Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-4695
582	Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	Martin, Robert A. Silber, David Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-4695
584	Common Trust Funds	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
585	Reserves for Losses on Loans of Banks	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	LaFalce, Richard Silber, David Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-4695
591	Deduction for Dividends Paid on Deposits	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Silber, David Blanchard, William E. Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
593	Reserves for Losses on Loans	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	Martin, Robert A. Silber, David Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-4695
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
595 (Repealed)	Foreclosure on Property Securing Loans	CC:FIP:B03 CC:FIP:B06	Blanchard, William E. Brown, K. Scott	(202) 622-3950 (202) 622-4695
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:FIP:B01 CC:FIP:B06	Martin, Robert A. Brown, K. Scott	(202) 622-3920 (202) 622-4695
611	Allowance of Deductions for Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
612	Basis for Cost Depletion	CC:PSI:B06	Park, Jaime C.	(202) 622-3110
613	Percentage Depletion	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
613A	Extension of Suspension of Taxable Income Limitation for Marginal O & G Wells	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
613A	Limitations on Percentage Depletion in	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
614	Definition of Property	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
616	Development Expenditures	CC:PSI:B06 CC:PSI:B06	McRee, Martha S. Stewart, Brenda M.	(202) 622-3110 (202) 622-3110
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:PSI:B06 CC:PSI:B06	Stewart, Brenda M. McRee, Martha S.	(202) 622-3110 (202) 622-3110
621 (Repealed)	Payments to Encourage Exploration,	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110

631(a)&(b)	Gain or Loss in the Case of Timber	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
631(c)	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
636	Income Tax Treatment of Mineral Production Payments	CC:PSI:B06 CC:PSI:B06	Park, Jaime C. McRee, Martha S.	(202) 622-3110 (202) 622-3110
638	Continental Shelf Areas	CC:PSI:B06	Tiegerman, Philip	(202) 622-3110
641	Imposition of Tax	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
642	Special Rules for Credits and Deductions	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
642(c)(5)	Definition of Pooled Income Fund	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
643	Definitions Applicable to Subparts A, B, C, and D	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
643(h)	Distributions by Certain Foreign Trusts Through Nominees	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
643(i)	Loans From Foreign Trusts	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Huyhn, Quyen P.	(202) 622-3880 (202) 622-3880
644	Taxable Year of Trusts	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
646	Certain Revocable Trusts Treated as Part of Estate	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
651	Deduction for Trusts Distributing Current Income Only	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
663	Special Rules Applicable to Sections 661 and 662	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
664	Charitable Remainder Trusts	CC:HC	Ellison, Christine E.	(202) 622-3070

		CC:PSI:B01 CC:PSI:B02	Haglund, David R. Liquerman, Melissa C.	(202) 622-3050 (202) 622-3060
665	Definitions Applicable to Subpart D	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
666	Accumulation Distribution Allocated to Preceding Years	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:HC CC:INTL:B01 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Yates, Willard W. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3880 (202) 622-3050 (202) 622-3060
671	Deductions, and Credits Attributable to Grantors and Others as Substantial	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
672	Definitions and Rules	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
672(f)	Foreign Grantors of Trusts	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Fleeman, M. Grace	(202) 622-3880 (202) 622-3880
673	Reversionary Interests	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
674	Power to Control Beneficial Enjoyment	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
675	Administrative Powers	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
676	Power to Revoke	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
677	Income for Benefit of Grantor	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
678	Person Other Than Grantor Treated as Substantial Owner	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Yates, Willard W. Karzon, Elizabeth U.	(202) 622-3880 (202) 622-3880 (202) 622-3880
681	Limitation on Charitable Deduction	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060

683	Use of Trust as an Exchange Fund	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
684	Recognition of Gain on Certain Transfers	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Fleeman, M. Grace	(202) 622-3880 (202) 622-3880
685	Treatment of Funeral Trusts	CC:HC	Ellison, Christine E.	(202) 622-3070
691	Recipients of Income in Respect of Decedents	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
692	Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death	CC:PA:07 CC:PA:07 CC:PA:07	Goldstein, Alicia E. Tate, Sarah E. Keys, Mary E.	(202) 622-3630 (202) 622-4570 (202) 622-4570
701	Partners, Not Partnership, Subject to Tax	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
702	Income and Credits of Partner	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
703	Partnership Computations	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
704	Partner's Distributive Share	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
705	Determination of Basis of Partner's Interest	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
706	Taxable Year of Partner and Partnership	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
706(b)	Accounting Period Requests (Adoption of Taxable Year)	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. O'Hara, Brendan P. Schmit, Michael F. Cavanaugh, Lore B.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
707	Transactions Between Partner and Partnership	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
708	Continuation of Partnership	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
709	Treatment of Organization and Syndication Fees	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
721	Nonrecognition of Gain or Loss on Contribution	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
721 (c)	Nonrecognition of Gain or Loss on Contribution	CC:INTL:B04	Gootzeit, Ronald M.	(202) 622-3860

721(d)	Nonrecognition of Gain or Loss on Contribution	CC:INTL:B04	Smyczek, Jason T.	(202) 622-3860
722	Basis of Contributing Partner's Interest	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
723	Basis of Property Contributed to Partnership	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
731	Extent of Recognition of Gain or Loss on Distribution	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
732	Basis of Distributed Property Other Than Money	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
733	Basis of Distributee Partner's Interest	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
735	Character of Gain or Loss on Disposition of Distributed Property	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
737	Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner	CC:PSI:B02	Liquerman, Melissa C.	(202) 622-3060
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
742	Basis of Transferee Partner's Interest	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
743	Optional Adjustment to Basis of Partnership Property	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
751	Unrealized Receivables and Inventory Items	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
752	Treatment of Certain Liabilities	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
753	Partner Receiving Income in Respect of Decedent	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060

754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
755	Rules for Allocation of Basis	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
761	Terms Defined	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
776	Special Rules for Partnerships Holding Oil and Gas Properties	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
777	Regulations	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
801	Tax Imposed (Insurance Companies)	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
803	Life Insurance Gross Income	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
804	Life Insurance Deductions	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
805	General Deductions	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
806	Small Life Insurance Company Deduction	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
807	Rules for Certain Reserves	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
808	Policyholder Dividends Deduction	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
810	Operations Loss Deduction	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
811	Accounting Provisions	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
812	Definition of Company's Share and Policyholders' Share	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
813	Foreign Life Insurance Companies	CC:INTL:B05	Jensen, Steven D.	(202) 622-3870
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:FIP:B04 CC:INTL:B05	Robbins, Lori A. Jensen, Steven D.	(202) 622-3970 (202) 622-3870
815	Distributions to Shareholders from pre 1984 Policyholders Surplus Account	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
816	Life Insurance Company Defined	CC:FIP:B04	Robbins, Lori A.	(202) 622-3970
817	Treatment of Variable Contracts	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
817A	Special Rules for Modified Guaranteed Contracts	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
818	Other Definitions and Special Rules	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
821 (Repealed)	Tax on Mutual Insurance Companies to Which Part II Applies	CC:FIP:B04	Glover, John E.	(202) 622-3970

823 (Repealed)	Determination of Statutory Underwriting Income or Loss	CC:FIP:B04	Glover, John E.	(202) 622-3970
824 (Repealed)	Adjustments to Provide Protection Losses	CC:FIP:B04	Glover, John E.	(202) 622-3970
825 (Repealed)	Unused Loss Deduction	CC:FIP:B04	Glover, John E.	(202) 622-3970
831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:FIP:B04	Glover, John E.	(202) 622-3970
832	Insurance Company Taxable Income	CC:FIP:B04	Glover, John E.	(202) 622-3970
833	Treatment of Blue Cross & Blue Shield Organizations	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
834	Determination of Taxable Investment Income	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
835	Election by Reciprocal	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
841	Credit for Foreign Taxes	CC:FIP:B04 CC:INTL:B05	Robbins, Lori A. Jensen, Steven D.	(202) 622-3970 (202) 622-3870
842	Foreign Companies Carrying on Insurance Business	CC:FIP:B04 CC:INTL:B05	Robbins, Lori A. Jensen, Steven D.	(202) 622-3970 (202) 622-3870
843	Annual Accounting Period	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
844	Special Loss Carryover Rules	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
845	Certain Reinsurance Agreements	CC:INTL:B05	Jensen, Steven D.	(202) 622-3870
846	Discounted Unpaid Losses Defined	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
847	Special Estimated Tax Payments	CC:FIP:B04	Drees, Donald J.	(202) 622-3970
851	Definition of Regulated Investment Company	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
852	Taxation of Regulated Investment Companies and Their Shareholders	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
853	Foreign Tax Credit Allowed to	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:INTL:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M. Felker, Barbara A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3850
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:INTL:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M. Felker, Barbara A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3850
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
856	Definition of Real Estate Investment Trust	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Imholtz, Diana A. Silver, Jonathan Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:FIP:B01 CC:FIP:B02	Imholtz, Diana A. Silver, Jonathan	(202) 622-3920 (202) 622-3930

		CC:FIP:B03	Bennett, Alice M.	(202) 622-3950
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Imholtz, Diana A. Silver, Jonathan Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
859	Adoption of Annual Accounting Period	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Imholtz, Diana A. Silver, Jonathan Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
860	Deduction for Deficiency Dividends	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B03	LaFalce, Richard Silver, Jonathan Bennett, Alice M. Wade, Roger E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3950
860A	Taxation of REMIC's	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. Rogers, John W. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860B	Taxation of Holders of Regular Interests	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. Rogers, John W. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860C	Taxation of Residual Interests	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. Rogers, John W.	(202) 622-3920 (202) 622-3930 (202) 622-4695
860D	REMIC Defined	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. White, Patrick E. Rogers, John W.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. White, Patrick E. Rogers, John W.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860F	Other Rules	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. White, Patrick E. Rogers, John W.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860G	Other Definitions and Special Rules	CC:FIP:B01 CC:FIP:B02 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. Rogers, John W. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-4695 (202) 622-4695
860 H-L	Taxation of FASITS	CC:FIP:B01 CC:FIP:B06 CC:INTL:B03	LaFalce, Richard Rogers, John W. Felker, Barbara A.	(202) 622-3920 (202) 622-4695 (202) 622-3850
861-864	Part I. Determination of Sources of Income	CC:INTL:B03 CC:INTL:B03 CC:INTL:B03 CC:INTL:B06 CC:LB&I:F:BOS:1:H CC:LB&I:F:MAN:1 CC:LB&I:HMT:CIN1	Devereaux, Anne O. Parry, Jeffrey L. Devereaux, Anne O. Shelburne, Anne P. Best, Stephen C. Baerga, Carmen M. Budde, John E.	(202) 622-3850 (202) 622-3850 (202) 622-3850 (202) 435-5265 (860) 290-4000 (917) 421-4600 (513) 263-4900
863(b)	Income Partly from Within and Partly from Without U.S	CC:INTL:B06	Shelburne, Anne P.	(202) 435-5265
863(c)	Source rules for certain transportation income	CC:INTL:B01 CC:INTL:B01 CC:INTL:B06	Edson, Cheryl A. Bray, Patricia A. Shelburne, Anne P.	(202) 622-3880 (202) 622-3880 (202) 435-5265

863(d)	Space/Ocean	CC:INTL:B06	Shelburne, Anne P.	(202) 435-5265
863(e)	International Communications Income	CC:INTL:B06	Shelburne, Anne P.	(202) 435-5265
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL:B05	Erwin, Mark E.	(202) 622-3870
864(c)	Effectively Connected Income	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Edson, Cheryl A.	(202) 622-3880 (202) 622-3880
864(c)(6)	Deferred Effectively Connected Income	CC:LB&I:F:MAN:1	Baerga, Carmen M.	(917) 421-4600
864(d)	Factoring Income	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
865	Source Rules for Personal Property Sales	CC:INTL:B03 CC:INTL:B06	Juster, David A. Shelburne, Anne P.	(202) 622-3850 (202) 435-5265
865	Source Rules for Personal Property Sales- Part II. Nonresident Aliens and Foreign Corporations	CC:INTL:B06	Shelburne, Anne P.	(202) 435-5265
871(a)(3)	Taxation of Social Security Benefits	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
871(f)	Certain Annuities Received Under Qualified Plans	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
871(h)	Portfolio Interest of Nonresident Alien Individuals	CC:LB&I:NR:DAL2	Harris, Elaine	(972) 308-7980
872	Gross Income	CC:INTL:B01	Bray, Patricia A.	(202) 622-3880
874	Allowance for Deductions and Credits	CC:INTL:B01	Edson, Cheryl A.	(202) 622-3880
875	Partnerships; Beneficiaries of Estates or Trusts	CC:INTL:B01 CC:PSI:B02	Karzon, Elizabeth U. Liquerman, Melissa C.	(202) 622-3880 (202) 622-3060
876	Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands	CC:INTL:B07 CC:INTL:B07	Varley, J. David Giblen, Douglas L.	(202) 435-5262 (202) 435-5262
877	Expatriation of U.S. Citizens & Residents	CC:INTL:B01 CC:INTL:B01	Yates, Willard W. Karzon, Elizabeth U.	(202) 622-3880 (202) 622-3880
877A	Tax Responsibilities of Expatriation	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Yates, Willard W.	(202) 622-3880 (202) 622-3880
879	Tax Treatment of Certain Community 'Income in the Case of Nonresident Alien Individuals	CC:INTL:B01	Henderson, Joseph S.	(202) 622-3880
881	Foreign Corporations	CC:LB&I:F:BOS:1:H CC:LB&I:NR:DAL2	Best, Stephen C. Harris, Elaine	(860) 290-4000 (972) 308-7980
881	Foreign Corporations-Conduit Financing Transactions	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
882(c)	Allowance of Deductions and Credits	CC:INTL:B01 CC:INTL:B05 CC:LB&I:F:BOS:1:H CC:LB&I:F:MAN:1	Edson, Cheryl A. Dorfman, Jeffrey L. Best, Stephen C. Baerga, Carmen M.	(202) 622-3880 (202) 622-3870 (860) 290-4000 (917) 421-4600
883	Reciprocal Shipping Exemption	CC:INTL:B01 CC:INTL:B01	Lundy, David L. Bray, Patricia A.	(202) 622-3880 (202) 622-3880

884	Branch Profits Tax	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Lundy, David L. Karzon, Elizabeth U. Edson, Cheryl A.	(202) 622-3880 (202) 622-3880 (202) 622-3880
887	Tax on Gross Transportation Income of Nonresident Aliens & Foreign Corporations	CC:INTL:B01	Bray, Patricia A.	(202) 622-3880
892	Income of Foreign Governments and of 'International Organizations	CC:INTL:B03	Juster, David A.	(202) 622-3850
893	Compensation of Employees of Foreign Governments or International Organizations	CC:INTL:B03	Juster, David A.	(202) 622-3850
894	Athletes and Entertainers	CC:INTL:B01	Dayan, Lynn	(202) 622-3880
894	Canada	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
894	Certification	CC:INTL:B01	Huynh, Quyen P.	(202) 622-3880
894	Collection Assistance	CC:INTL:B01	Lor, Rosy L.	(202) 622-3880
894	Exchange of Information	CC:INTL CC:INTL:B07 CC:INTL:B07	Lew, Mae J. Giblen, Douglas L. Cadenas, Ricardo A.	(202) 622-3810 (202) 435-5262 (202) 435-5262
894	Germany	CC:INTL:B01 CC:INTL:B01	Edson, Cheryl A. Fleeman, M. Grace	(202) 622-3880 (202) 622-3880
894	Income Affected by Treaty	CC:INTL:B01 CC:INTL:B01 CC:INTL:B06	Karzon, Elizabeth U. Fleeman, M. Grace Shelburne, Anne P.	(202) 622-3880 (202) 622-3880 (202) 435-5265
894	Japan	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
894	LOB	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Lundy, David L. Edson, Cheryl A. Dayan, Lynn	(202) 622-3880 (202) 622-3880 (202) 622-3880
894	Malta	CC:INTL:B01	Lundy, David L.	(202) 622-3880
894	Netherlands	CC:INTL:B01	Lundy, David L.	(202) 622-3880
894	Pension	CC:INTL:B01	Fleeman, M. Grace	(202) 622-3880
894	Permanent Establishments	CC:INTL:B01 CC:INTL:B02	Edson, Cheryl A. Guzman, Ana C.	(202) 622-3880 (202) 622-3840
894	Teachers and Students	CC:INTL:B01 CC:INTL:B01	Huynh, Quyen P. Edson, Cheryl A.	(202) 622-3880 (202) 622-3880
894	United Kingdom	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Lundy, David L.	(202) 622-3880 (202) 622-3880
894 (c)	Treaty Payments to Hybrid Entities	CC:INTL:B01 CC:INTL:B01	Edson, Cheryl A. Karzon, Elizabeth U.	(202) 622-3880 (202) 622-3880
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) 622-3850
896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	CC:INTL:B03	Felker, Barbara A.	(202) 622-3850

897	Disposition of Investment in United States Real Property	CC:INTL:B04 CC:INTL:B04 CC:LB&I:RFPH:MIAF	Smyczek, Jason T. Cahn, Milton M. Fienberg, Jeffrey B.	(202) 622-3860 (202) 622-3860 (954) 423-7948
898	Taxable Year of Certain Foreign Corporations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
901	Creditability of Foreign Taxes	CC:INTL:B03 CC:INTL:B03 CC:LB&I:CTM:SEA CC:LB&I:CTM:SLSF CC:LB&I:HMT:CIN1 CC:LB&I:HMT:NEW:1 CC:LB&I:HMT:PHI2	Chewning, Richard L. Devereaux, Anne O. Walker, Yvonne M. Wynne, Mary E. Budde, John E. Bennett, Robert T. Gilbert, John R.	(202) 622-3850 (202) 622-3850 (206) 220-5951 (415) 227-2766 (513) 263-4900 (973) 645-3244 (215) 861-0721
902	Deemed Paid Foreign Tax Credit	CC:INTL:B03 CC:INTL:B03 CC:LB&I:HMT:CIN1 CC:LB&I:HMT:NEW:1 CC:LB&I:HMT:PHI2	Felker, Barbara A. Devereaux, Anne O. Budde, John E. Bennett, Robert T. Gilbert, John R.	(202) 622-3850 (202) 622-3850 (513) 263-4900 (973) 645-3244 (215) 861-0721
903	Creditability of Foreign Taxes	CC:INTL:B03 CC:INTL:B03 CC:LB&I:HMT:CIN1 CC:LB&I:HMT:NEW:1 CC:LB&I:HMT:PHI2	Devereaux, Anne O. Chewning, Richard L. Budde, John E. Bennett, Robert T. Gilbert, John R.	(202) 622-3850 (202) 622-3850 (513) 263-4900 (973) 645-3244 (215) 861-0721
904	Limitation on Credit	CC:INTL:B03 CC:LB&I:HMT:NEW:1 CC:LB&I:HMT:PHI2 CC:LB&I:NR:DAL2	Felker, Barbara A. Bennett, Robert T. Gilbert, John R. Gregory, Deborah K.	(202) 622-3850 (973) 645-3244 (215) 861-0721 (972) 308-7437
905	Foreign Tax Credit Adjustments	CC:INTL:B03	Felker, Barbara A.	(202) 622-3850
906	Nonresident Alien Individuals & Foreign Corporations	CC:INTL:B03	Felker, Barbara A.	(202) 622-3850
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL:B03 CC:INTL:B03	Felker, Barbara A. Chewning, Richard L.	(202) 622-3850 (202) 622-3850
911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL:B02 CC:INTL:B02	Mitchell, Jeffery G. Hwa, Kate Y.	(202) 622-3840 (202) 622-3840
921-927	Subpart C. Taxation of Foreign Sales Corporations	CC:LB&I:CTM:SEA CC:LB&I:CTM:SEA CC:LB&I:CTM:SEA CC:LB&I:CTM:SLLA CC:LB&I:CTM:SLSF	Goodson, Cathy A. Walker, Yvonne M. McCarthy, William A. Fuller, David P. Thurston, James P.	(206) 220-5951 (206) 220-5951 (206) 220-5951 (213) 894-3027 (415) 227-2765
931-935	Subpart D. Possessions of the United States	CC:INTL:B07 CC:INTL:B07 CC:INTL:B07	Varley, J. David Cadenas, Ricardo A. Giblen, Douglas L.	(202) 435-5262 (202) 435-5262 (202) 435-5262
931-935	Subpart D. Possessions of the United States: Guam, Samoa, Northern Mariana Islands	CC:INTL:B01 CC:INTL:B07 CC:INTL:B07	Lor, Rosy L. Varley, J. David Cadenas, Ricardo A.	(202) 622-3880 (202) 435-5262 (202) 435-5262
931-935	Subpart D. Possessions of the United States: Puerto Rico	CC:INTL:B07 CC:INTL:B07 CC:INTL:B07	Varley, J. David Cadenas, Ricardo A. Skutley, Michael R.	(202) 435-5262 (202) 435-5262 (202) 435-5262
931-935	Subpart D. Possessions of the United States: Virgin Islands	CC:INTL:B07 CC:INTL:B07	Cadenas, Ricardo A. Varley, J. David	(202) 435-5262 (202) 435-5262
936	Puerto Rico and Possession Tax Credit	CC:LB&I:CTM:SLLA	Fuller, David P.	(213) 894-3027

		CC:SB:7:SAC:1	Abreu, Neal O.	(916) 974-5700
936(d)(2)	Definitions of Qualified Possession Source Investment Income	CC:LB&I	Vidano, Thomas A.	(202) 283-8600
937	Residence and Source Rules Involving Possessions	CC:INTL:B07	Varley, J. David	(202) 435-5262
941-943	Subpart E: Qualifying Foreign Trade Income	CC:INTL:B06	Vo, My V.	(202) 435-5265
951-964	Subpart F. Controlled Foreign	CC:INTL:B02 CC:LB&I:HMT:NEW:1 CC:LB&I:HMT:PHI2 CC:LB&I:NR:DAL2	Mitchell, Jeffery G. Bennett, Robert T. Gilbert, John R. Harris, Elaine	(202) 622-3840 (973) 645-3244 (215) 861-0721 (972) 308-7980
952(c)	Income Defined	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
953	Insurance Income	CC:INTL:B05	Jensen, Steven D.	(202) 622-3870
953(d)	Elections	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
954(a)-(h)	Subpart F	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
954(c)	Foreign Personal Holding Company	CC:INTL:B02 CC:LB&I:HMT:PHI2 CC:LB&I:NR:DAL2	Mitchell, Jeffery G. Gilbert, John R. Gregory, Deborah K.	(202) 622-3840 (215) 861-0721 (972) 308-7437
954(d)	Foreign Based Company Sales Income	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
954(f)	Foreign Personal Holding Company	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
954(g)	Foreign Base Company Oil Related	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
954(i)	Shipping	CC:INTL:B05	Jensen, Steven D.	(202) 622-3870
955	Withdrawal of Previously Excluded Subpart F Income From Qualified Investment	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
956	Investment in U.S. Property	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL:B02 CC:LB&I:NR:DAL2	Mitchell, Jeffery G. Harris, Elaine	(202) 622-3840 (972) 308-7980
960	Foreign Taxes Deemed Paid	CC:INTL:B03 CC:INTL:B03	Devereaux, Anne O. Felker, Barbara A.	(202) 622-3850 (202) 622-3850
961	Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property	CC:INTL:B02 CC:LB&I:F:BOS:1:H	Mitchell, Jeffery G. Best, Stephen C.	(202) 622-3840 (860) 290-4000
962	Election by Individuals to be Subject to Tax at Corporate Rates	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
964	Earnings and Profits	CC:INTL:B03 CC:INTL:B03	Felker, Barbara A. Devereaux, Anne O.	(202) 622-3850 (202) 622-3850
965	Temporary Dividends Received Deduction	CC:INTL:B03	Gilman, Michael I.	(202) 622-3850
970-971	Subpart G. Export Trade Corporations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL:B07 CC:INTL:B07 CC:LB&I:CTM:SLSF CC:LB&I:HMT:CIN1	Russin, Jacob Giblen, Douglas L. Wynne, Mary E. Budde, John E.	(202) 435-5262 (202) 435-5262 (415) 227-2766 (513) 263-4900

		CC:LB&I:HMT:PHI2	Gilbert, John R.	(215) 861-0721
985	Changes in Functional Currency	CC:ITA:B06	McElroy, Jr., William T.	(202) 622-4970
985	Functional Currency	CC:INTL:B05 CC:LB&I:NR:DAL2	Dorfman, Jeffrey L. Harris, Elaine	(202) 622-3870 (972) 308-7980
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL:B03 CC:INTL:B05 CC:LB&I:F:BOS:1:H	Felker, Barbara A. Dorfman, Jeffrey L. Best, Stephen C.	(202) 622-3850 (202) 622-3870 (860) 290-4000
987	Currency-Branch Transactions	CC:INTL:B05	Dorfman, Jeffrey L.	(202) 622-3870
988	Currency-Transactions	CC:INTL:B05 CC:LB&I:NR:DAL2	Dorfman, Jeffrey L. Harris, Elaine	(202) 622-3870 (972) 308-7980
989	Currency-Definitions and Special Rules	CC:INTL:B05	Dorfman, Jeffrey L.	(202) 622-3870
991-994	Part V. Domestic International Sales Corporations Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL:B06	Vo, My V.	(202) 435-5265
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL:B06	Bello, Christopher J.	(202) 435-5265
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. Aramburu, John M. Schwartz, Edward C. Pfalzgraf, Amy J.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1001	Modifications of Debt Instruments	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Baker, Susan T. Blanchard, William E. White, Patrick E. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1011	Adjusted Basis for Determining Gain or Loss	CC:ITA:B04 CC:ITA:B04	O'Hara, Brendan P. Brookens, Marilyn E.	(202) 622-4920 (202) 622-4920
1011(b)	Bargain Sales to a Charitable Organization	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04 CC:ITA:B05	Brookens, Marilyn E. Toomey, Stephen J. O'Hara, Brendan P. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4920 (202) 622-4960
1012	Basis of Property--Cost	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. O'Hara, Brendan P. Schwartz, Edward C. Candler, William L. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1013	Basis of Property Included in Inventory	CC:ITA:B07 CC:ITA:B07	Meola, Karla M. Armstrong, Jr., Willie E.	(202) 622-4930 (202) 622-4930
1014	Basis of Property Acquired from a Decedent	CC:HC CC:PSI:B01 CC:PSI:B02 CC:PSI:B04	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C. Hogan, James F.	(202) 622-3070 (202) 622-3050 (202) 622-3060 (202) 622-3090
1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:HC CC:PSI:B01 CC:PSI:B02 CC:PSI:B04	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C. Hogan, James F.	(202) 622-3070 (202) 622-3050 (202) 622-3060 (202) 622-3090
1016	Adjustments to Basis	CC:ITA:B04 CC:ITA:B04	O'Hara, Brendan P. Toomey, Stephen J.	(202) 622-4920 (202) 622-4920

		CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Schwartz, Edward C. Candler, William L. Aramburu, John M.	(202) 622-4960 (202) 622-4960 (202) 622-4960
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 CC:ITA:B05	O'Hara, Brendan P. Toomey, Stephen J. Candler, William L. Schwartz, Edward C. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1016(a)(2)	Depreciation, Obsolescence, Amortization & Depletion Since February 28, 1913	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
1016(a)(3)	Property Acquired Before and After 28-Feb-13	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Brookens, Marilyn E. O'Hara, Brendan P. Candler, William L. Aramburu, John M.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
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) 622-3980
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) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Glendening, Christina M. Aramburu, John M. Ennis, Richard F.	(202) 622-4920 (202) 622-4960 (202) 622-4960
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Brookens, Marilyn E. Candler, William L. Aramburu, John M.	(202) 622-4920 (202) 622-4960 (202) 622-4960
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:FIP:B04	Glover, John E.	(202) 622-3970
1016(a)(17)	Stock of, and Indebtedness Owning, Shareholders of an Electing Small Business Corporation	CC:HC CC:PSI:B01	Ellison, Christine E. Haglund, David R.	(202) 622-3070 (202) 622-3050
1016(a)(21)	Section 1059	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1017	Discharge of Indebtedness	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Wojay, Craig R. Schwartz, Edward C. Kim, Sue-Jean Ennis, Richard F.	(202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
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) 622-4920 (202) 622-4960 (202) 622-4960

1021	Sale of Annuities	CC:FIP:B04	Glover, John E.	(202) 622-3970
1031	Exchange of Property Held for Productive Use or Investment	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Pirfo, O. Russ Pfalzgraf, Amy J. Schwartz, Edward C.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1031(a)	Exchanges of Personal Property	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Pirfo, O. Russ Schwartz, Edward C.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
1031(a)(3)	Deferred Exchanges	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	O'Hara, Brendan P. Baumgarten, Peter J. Schwartz, Edward C. Pirfo, O. Russ	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
1032	Exchange of Stock for Property	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1033	Involuntary Conversions	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Baumgarten, Peter J. O'Hara, Brendan P. Ennis, Richard F. Pfalzgraf, Amy J.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4960
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. Ennis, Richard F.	(202) 622-4920 (202) 622-4920 (202) 622-4960
1033(k)	Sales or Exchanges Under Certain Hazard Mitigation Programs	CC:ITA:B04 CC:ITA:B04	Montemurro, Michael J. Iskow, Sheldon A.	(202) 622-4920 (202) 622-4920
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) 622-4920 (202) 622-4960
1035	Certain Exchanges of Insurance Policies	CC:FIP:B04	Glover, John E.	(202) 622-3970
1036	Stock for Stock of Same Corporation	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1037	Certain Exchanges of United States Obligations	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
1038	Certain Reacquisition's of Real Property	CC:ITA:B04 CC:ITA:B05	O'Hara, Brendan P. Schwartz, Edward C.	(202) 622-4920 (202) 622-4960
1040	Transfer of Certain Farm, etc., Real Property	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Glazman, Innessa France, Renay C. Turner, Gwendolyn J. Woo-Garcia, Maxine M. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
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) 622-4920 (202) 622-4920 (202) 622-4960
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:ITA:B04 CC:ITA:B04 CC:ITA:B04	Iskow, Sheldon A. Toomey, Stephen J. Aqui, Keith A.	(202) 622-4920 (202) 622-4920 (202) 622-4920

		CC:ITA:B05	Schwartz, Edward C.	(202) 622-4960
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
1051	Property Acquired During Affiliation	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
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. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
1053	Property Acquired Before March 1, 1913	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
1054	Certain Stock of Federal National Mortgage Association	CC:FIP:B06 CC:FIP:B06	White, Patrick E. Morrison, Christina A.	(202) 622-4695 (202) 622-4695
1055	Redeemable Ground Rents	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Ennis, Richard F.	(202) 622-4920 (202) 622-4960
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) 622-4920 (202) 622-4960
1058	Transfer of Securities Under Certain Agreements	CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Silber, David Culmer, Charles W. Morrison, Christina A. White, Patrick E.	(202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1059(e)	Special Rules for Certain Distributions	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL:B06	Bello, Christopher J.	(202) 435-5265
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
1071 (Repealed)	Gain from Sale or Exchange to Effectuate Policies of Federal Communications Commission	CC:ITA:B05	Pirfo, O. Russ	(202) 622-4960
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	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1082	Basis for Determining Gain or Loss	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1083	Definitions	CC:CORP CC:CORP	Field Personnel Office Contact	(202) 622-8130 (202) 622-7700

		CC:CORP	General Information	(202) 622-7700
1091	Loss from Wash Sales of Stock or Securities	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Martin, Robert A. Silber, David Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
1092	Straddles	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	LaFalce, Richard Baker, Susan T. Williams, Robert B. Morrison, Christina A. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1101 (Repealed)	Distributions Pursuant to Bank Holding Company Act	CC:FIP:B02	Silber, David	(202) 622-3930
1102 (Repealed)	Special Rules	CC:FIP:B02	Silber, David	(202) 622-3930
1201	Alternative Tax For Corporations	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:ITA:B04 CC:ITA:B05	Baumgarten, Peter J. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960
1211	Limitation on Capital Losses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Kim, Charles H. Meeks, Justin G. Burhop, William W. Tellier, Paul E. Hall, Sharon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
1212	Capital Loss Carrybacks and Carryovers	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Meeks, Justin G. Kim, Charles H. Burhop, William W. Tellier, Paul E. Hall, Sharon L.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
1221	Capital Asset Defined	CC:FIP:B06 CC:FIP:B06 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Kim, Anna H. Morrison, Christina A. Meeks, Justin G. Kim, Charles H. Cohn, Peter A. Burhop, William W. Tellier, Paul E.	(202) 622-4695 (202) 622-4695 (202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
1221(a)(4)	Accounts or Notes Receivable	CC:FIP:B06 CC:FIP:B06	White, Patrick E. Brown, K. Scott	(202) 622-4695 (202) 622-4695
1222	Other Terms Relating to Capital Gains and Losses	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kim, Charles H. Meeks, Justin G. Cohn, Peter A. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
1223	Holding Period of Property	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Meeks, Justin G. Kim, Charles H. Cohn, Peter A. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B02 CC:ITA:B03	Kim, Charles H. Meeks, Justin G. Burhop, William W. Cohn, Peter A. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-7900 (202) 622-4950
1231	Property Used in the Trade or Business and Involuntary Conversions - Timber	CC:ITA:B01 CC:ITA:B01	Meeks, Justin G. Kim, Charles H.	(202) 622-5020 (202) 622-5020
1231(c)	Recapture of Net Ordinary Loss	CC:ITA:B01	Meeks, Justin G.	(202) 622-5020

		CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Kassell, Susan J. Kim, Charles H. Cohn, Peter A. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
1232(b)	Allocation in Case of Investment Units	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	CC:FIP:B03 CC:FIP:B06	Blanchard, William E. Morrison, Christina A.	(202) 622-3950 (202) 622-4695
1233	Gains and Losses from Short Sales	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Silber, David Bennett, Alice M. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1234	Options to Buy or Sell	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06 CC:FIP:B06	Martin, Robert A. Silber, David Bennett, Alice M. Morrison, Christina A. White, Patrick E. Kim, Anna H.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695 (202) 622-4695
1234A	Gains and Losses from Certain Terminations	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Martin, Robert A. Silver, Jonathan Bennett, Alice M. Kim, Anna H.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1235	Sale or Exchange of Patents	CC:PSI:B05	Holmes, James A.	(202) 622-3040
1236	Dealers in Securities	CC:FIP:B06	White, Patrick E.	(202) 622-4695
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1244	Losses on Small Business Stock	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1245	Gain from Disposition of Certain Depreciable Property	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1246	Gain on Foreign Investment Company Stock	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
1247	Election by Foreign Investment Companies to Distribute Income Currently	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL:B04 CC:INTL:B04	Cahn, Milton M. Williams Jr., Robert	(202) 622-3860 (202) 622-3860
1250	Section 1250 Property	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
1252	Gain from Disposition of Farm Land	CC:ITA:B01 CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Glazman, Innessa Turner, Gwendolyn J. France, Renay C. Osborne, Martin L. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
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 Office Contact Field Personnel Binder, Elizabeth R. Cohn, Peter A.	(202) 622-7700 (202) 622-7700 (202) 622-8130 (202) 622-5020 (202) 622-7900

1254	Gain from Disposition of Interest in Mineral Property	CC:PSI:B06	Park, Jaime C.	(202) 622-3110
1255	Gain from Disposition of section 126 Property	CC:PSI:B06	Bernardini, Jennifer C.	(202) 622-3110
1256	Section 1256 Contracts Marked to Market	CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Williams, Robert B. White, Patrick E. Brown, K. Scott	(202) 622-3950 (202) 622-4695 (202) 622-4695
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Turner, Gwendolyn J. Binder, Elizabeth R. Osborne, Martin L. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
1258	Recharacterization of Gain from Certain Financial Transactions	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Martin, Robert A. Silber, David Culmer, Charles W. Brown, K. Scott	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1259	Constructive Sales Treatment for Appreciated Financial Positions	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Sleeth, Kathleen A. Culmer, Charles W. Morrison, Christina A.	(202) 622-3920 (202) 622-3920 (202) 622-3950 (202) 622-4695
1260	Gains from Constructive Ownership Transactions	CC:FIP:B01 CC:FIP:B06	Imholtz, Diana A. Kim, Anna H.	(202) 622-3920 (202) 622-4695
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1272	Current Inclusion in Income of Original Issue Discount	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. Kim, Anna H. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1273	Determination of Amount of Original Issue Discount	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1275	Other Definitions and Special Rules	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:FIP:B01 CC:FIP:B02	Imholtz, Diana A. Silber, David	(202) 622-3920 (202) 622-3930

		CC:FIP:B03 CC:FIP:B06	Blanchard, William E. White, Patrick E.	(202) 622-3950 (202) 622-4695
1278	Definitions and Special Rules	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Blanchard, William E. Morrison, Christina A. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695 (202) 622-4695
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:FIP:B01 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3950 (202) 622-4695
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:FIP:B01 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3950 (202) 622-4695
1283	Definitions and Special Rules	CC:FIP:B01 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3950 (202) 622-4695
1286	Tax Treatment of Stripped Bonds	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B03 CC:FIP:B06 CC:FIP:B06	Imholtz, Diana A. Silber, David Bennett, Alice M. Lew, Pamela White, Patrick E. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3950 (202) 622-4695 (202) 622-4695
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Bennett, Alice M. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
1291-1295, 1297,	Passive Foreign Investment Companies (PFIC)	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
1296	PFIC-Mark to Market	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
1301	Average of Farm Income over 3 years	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03	Glazman, Innessa France, Renay C. Osborne, Martin L. Basso, Robert J.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950
1311-1314	Correction of Error (Mitigation Provisions)	CC:ITA:B07 CC:ITA:B07 CC:PA:02 CC:PA:05 CC:PA:06 CC:PA:07	Armstrong, Jr., Willie E. Meola, Karla M. Armstrong, Gregory T. Mahaney, Meghan M. Gregory, Rachel L. Lesniak, Emily M.	(202) 622-4930 (202) 622-4930 (202) 622-4940 (202) 622-7950 (202) 622-7950 (202) 622-7950
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05 CC:ITA:B05	Pflanz, Shareen S. Kim, Sue-Jean Candler, William L. Boone, Reuben Forest	(202) 622-4920 (202) 622-4960 (202) 622-4960 (202) 622-4960
1351	Treatment of Recoveries of Foreign Expropriation Losses (Other than Insurance Companies)	CC:ITA:B05 CC:ITA:B05	Dunham III, Frank W. Kim, Sue-Jean	(202) 622-4960 (202) 622-4960
1352	Tonnage Tax	CC:INTL:B01 CC:INTL:B01	Bray, Patricia A. Lundy, David L.	(202) 622-3880 (202) 622-3880
1361	S Corporation Defined	CC:HC	Ellison, Christine E.	(202) 622-3070

		CC:PSI:B01 CC:PSI:B02	Haglund, David R. Liquerman, Melissa C.	(202) 622-3050 (202) 622-3060
1362	Election; Revocation; Termination	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1363	Effect of Election on Corporation	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1363(d)(f)	Recapture of LIFO Benefits	CC:ITA:B06	Nolan, Leo F.	(202) 622-4970
1366	Pass-thru of Items to Shareholders	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1368	Distributions	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1371	Coordination with Subchapter C	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1373	Foreign Income	CC:HC CC:INTL:B03 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Devereaux, Anne O. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3850 (202) 622-3050 (202) 622-3060
1374	Tax Imposed on Certain Built-in Gains	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1377	Definitions and Special Rule	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1378	Taxable Years of S Corporation Accounting Period Requests	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Raphael, Robert M. Schmit, Michael F. Cavanaugh, Lore B.	(202) 622-4920 (202) 622-4960 (202) 622-4960
1379	Transitional Rules on Enactment	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
1381	Organizations to Which Part Applies	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040
1382	Taxable Income of Cooperatives	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040

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) 622-3040
1385	Amounts Includible in Patron's Gross Income	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040
1388	Definitions: Special Rules (Co-Ops)	CC:PSI:B05	McGroarty, Patrick T.	(202) 622-3040
1391-1393	Enterprise Zones	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1394	Tax-Exempt Enterprise Facility Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:TEGE:EOEG:HW	Branch Contact	(202) 622-6080
1397A	Increase in Expensing Under Section 179 (Enterprise Zone Business)	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
1397B	Nonrecognition of Gain on Rollover of Empowerment Zone Investments	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
1397C	Enterprise Zone Business	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1397D	Qualified Zone Property	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1397E	Qualified Zone Academy Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1397F	Zone Regulations	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1398	Rules Relating to Individuals' Title 11 Cases	CC:PA:05	Poole, Donza	(202) 622-3620
1399	No Separate Taxable Entities for Partnerships, Corporations, etc.	CC:PA:05	Poole, Donza	(202) 622-3620
1400N(i)(2)5	Year NOL Carryback of Certain Timber Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 622-4920
1400L(b)	Bonus Depreciation for New York Liberty Zone	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
1400L(c)	5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
1400L(d)	Qualified New York Liberty Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400L(e)	Advance Refunding Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400L(f)	Increase in Expensing Under Section 179 for New York Liberty Zone Property	CC:ITA:B07 CC:ITA:B07	Kim, Douglas H. Douglas, Winston H.	(202) 622-4930 (202) 622-4930
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) 622-4920
1400N(a)	Qualified Gulf Opportunity Zone Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400N(b)	Advance Refunding Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400N(d)	Bonus Depreciation for Gulf Opportunity Zone Property	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930

1400N(e)	Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property	CC:ITA:B07	Kim, Douglas H.	(202) 622-4930
1400N(f)	Expensing for Certain Demolition and Clean-Up Costs (Gulf Opportunity Zone)	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930
1400N(j)	Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 622-4920
1400N(k)	Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses	CC:ITA:B04	Toomey, Stephen J.	(202) 622-4920
1400N(l)	Gulf Tax Credit Bonds	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400N(p)	Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone)	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
1400S(d)	Special Rule for Determining Earned Income	CC:ITA:B04 CC:ITA:B04	Toomey, Stephen J. Driscoll, Victoria J.	(202) 622-4920 (202) 622-4920
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) 622-4920 (202) 622-4920 (202) 622-4960
1400	District of Columbia Enterprise Zone	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400	Wage Credit Only	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
1400A	Tax Exempt Economic Development	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
1400B	Zero Percent Capital Gains Rate	CC:ITA:B01 CC:ITA:B01 CC:ITA:B02 CC:ITA:B03 CC:ITA:B03	Kristall, Jason D. Kim, Charles H. Cassano, Daniel A. Bogdonoff, Glenn N. Tellier, Paul E.	(202) 622-5020 (202) 622-5020 (202) 622-7900 (202) 622-4950 (202) 622-4950
1400B	Zero Percent Capital Gains Rate for DC Zone Asset	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400C	Wash.,DC First-Time Homebuyer Credit	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Glendening, Christina M. Candler, William L. Pirfo, O. Russ	(202) 622-4920 (202) 622-4960 (202) 622-4960
1400D	Special Rules for Application of Employment Credit	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
1400E	Renewal Communities	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400F	Renewal Community Capital Gain	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400G	Renewal Community Business Defined	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400I	Commercial Revitalization Deduction	CC:ITA:B07	Douglas, Winston H.	(202) 622-4930
1400J	Increase in Expensing Under Section 179 (Renewal Community)	CC:ITA:B07 CC:ITA:B07	Douglas, Winston H. Kim, Douglas H.	(202) 622-4930 (202) 622-4930
1400O	Education Tax Benefits	CC:ITA:B04	Baumgarten, Peter J.	(202) 622-4920
1400R	Employee Retention Credit	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
1401	Rate of Tax (Tax on Self-Employment)	CC:TEGE:EOEG:ET1	Singley, Jeanne R.	(202) 622-0047

1402	Definitions	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Singley, Jeanne R.	(202) 622-0047 (202) 622-0047
1402(a)(13)	Limited Partner	CC:TEGE:EOEG:ET1	Singley, Jeanne R.	(202) 622-0047
1402(g)	Rel. Exemption	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Donis, Ligeia M. Casey, Jean M.	(202) 622-0047 (202) 622-6040
1403	Miscellaneous Provisions	CC:TEGE:EOEG:ET1	Singley, Jeanne R.	(202) 622-0047
1441	Withholding of Tax on Nonresident Aliens	CC:LB&I:F:MAN:1 CC:LB&I:F:MAN:1	Kanrek, Victoria J. Kassabian, Jennifer A.	(917) 421-4600 (917) 421-4600
1442	Withholding of Tax on Foreign Corporations	CC:LB&I:F:MAN:1 CC:LB&I:F:MAN:1	Kanrek, Victoria J. Kassabian, Jennifer A.	(917) 421-4600 (917) 421-4600
1443	Foreign Tax-Exempt Organizations	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	CC:INTL:B04 CC:LB&I:RFPH:MIAF	Cahn, Milton M. Fienberg, Jeffrey B.	(202) 622-3860 (954) 423-7948
1446	Withholding Tax on Amounts Paid by Partnerships to Foreign Partners	CC:INTL:B04 CC:INTL:B04	Smyczek, Jason T. Gootzeit, Ronald M.	(202) 622-3860 (202) 622-3860
1481 (Repealed)	Mitigation of Effect of Renegotiation of Government Contracts	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
1482 (Repealed)	Readjustment for Repayments Made Pursuant to Price Redeterminations	CC:PSI:B06	Stewart, Brenda M.	(202) 622-3110
1501	Privilege to File Consolidated Returns	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1502	Loss Disallowance - Treasury Regulation 1.1502-20	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1502	Regulations	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1503(d)	Dual Consolidated Losses	CC:INTL:B04 CC:INTL:B04 CC:INTL:B04 CC:LB&I:HMT:NEW:1	Bowen, Ryan Cahn, Milton M. Williams Jr., Robert Bennett, Robert T.	(202) 622-3860 (202) 622-3860 (202) 622-3860 (973) 645-3244
1504	Definitions	CC:CORP CC:CORP CC:CORP	Field Personnel General Information Office Contact	(202) 622-8130 (202) 622-7700 (202) 622-7700
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL:B04	Cahn, Milton M.	(202) 622-3860
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:CORP CC:CORP CC:CORP	Office Contact General Information Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1552	Earnings and Profits	CC:CORP CC:CORP CC:CORP	General Information Field Personnel Office Contact	(202) 622-7700 (202) 622-8130 (202) 622-7700
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled	CC:CORP CC:CORP	Office Contact General Information	(202) 622-7700 (202) 622-7700

		CC:CORP	Field Personnel	(202) 622-8130
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1563	Definitions and Special Rules	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:CORP CC:CORP CC:CORP	Office Contact Field Personnel General Information	(202) 622-7700 (202) 622-8130 (202) 622-7700
2001	Imposition and Rate of Tax	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Samuels, Mayer R.	(202) 622-3090 (202) 622-3090
2001-2016	Estate Tax and Credits	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2002	Liability of Payment	CC:PSI:B04	Madigan, Elizabeth R.	(202) 622-3090
2010	Unified Credit Against Estate Tax	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2011	Credit for State Death Taxes	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2011(c)	Period of Limitations	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2012	Credit for Gift Tax	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2013	Credit for Tax on Prior Transfers	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2014	Credit for Foreign Death Taxes	CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David L. Hogan, James F. Ryan, Deborah S.	(202) 622-3880 (202) 622-3090 (202) 622-3090
2015	Credit for Death Taxes on Remainders	CC:PSI:B04 CC:PSI:B04	Ryan, Deborah S. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2016	Recovery of Taxes Claimed as Credit	CC:PSI:B04 CC:PSI:B04	Melchiorre, Theresa M. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2031	Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property)	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2031-2046	Gross Estate	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2031A	Qualified Conservation Easements Valuation Questions (Art)	CC:PSI:B04 CC:PSI:B04	Melchiorre, Theresa M. Ryan, Deborah S.	(202) 622-3090 (202) 622-3090
2032	Alternate Valuation	CC:PSI:B04 CC:PSI:B04	Melchiorre, Theresa M. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2032A(f)	Period of Limitations	CC:PSI:B04	Damazo, Lane H.	(202) 622-3090
2032A(g)	Corporations and Partnerships	CC:PSI:B04	Damazo, Lane H.	(202) 622-3090
2032A	Valuation of Certain Farm, etc., Real Property	CC:PSI:B04	Damazo, Lane H.	(202) 622-3090
2033	Property in Which the Decedent had an Interest	CC:PSI:B04	Hogan, James F.	(202) 622-3090

2034	Dower or Courtesy Interests	CC:PSI:B04	Gardner, Lorraine E.	(202) 622-3090
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:PSI:B04	Ryan, Deborah S.	(202) 622-3090
2036	Transfers with Retained Life Estate	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2037	Transfers Taking Effect at Death	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2039	Annuities	CC:TEGE:EOEG:EO1 CC:PSI:B04 CC:PSI:B04	Branch Contact Melchiorre, Theresa M. Damazo, Lane H.	(202) 622-6070 (202) 622-3090 (202) 622-3090
2040	Joint Interests	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2041	Powers of Appointment	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2042	Proceeds of Life Insurance	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H. Hogan, James F.	(202) 622-3090 (202) 622-3090
2043	Transfers for Insufficient Consideration	CC:PSI:B04	Gardner, Lorraine E.	(202) 622-3090
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2045	Prior Interests	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2046	Disclaimers	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2051	Definition of Taxable Estate	CC:PSI:B04	Alpern, Ingrid Y.	(202) 622-3090
2051-2056	Estate Tax Deductions	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Lesho, Karlene M.	(202) 622-3090 (202) 622-3090
2053	Expenses, Indebtedness, and Taxes	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Lesho, Karlene M.	(202) 622-3090 (202) 622-3090
2054	Losses	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2055	Religious Uses	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2055	Transfers for Public, Charitable, and	CC:PSI:B04	Ryan, Deborah S.	(202) 622-3090
2056	Bequests, etc., to Surviving Spouse	CC:PSI:B04	Ryan, Deborah S.	(202) 622-3090
2057	Family-Owned Business Interest	CC:TEGE:EOEG:EO1	Branch Contact	(202) 622-6070
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:TEGE:EB:QP2 CC:PSI:B04	Branch Contact Hogan, James F.	(202) 622-6060 (202) 622-3090
2101	Tax Imposed	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Alpern, Ingrid Y.	(202) 622-3090 (202) 622-3090
2101-2106	Nonresident Alien Estates	CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David L. Alpern, Ingrid Y. Hogan, James F.	(202) 622-3880 (202) 622-3090 (202) 622-3090
2102	Credits Against Tax	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. Hogan, James F.	(202) 622-3090 (202) 622-3090
2103	Definition of Gross Estate	CC:PSI:B04	Hogan, James F.	(202) 622-3090

2104	Property Within the US	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. Hogan, James F.	(202) 622-3090 (202) 622-3090
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David L. Damazo, Lane H. Hogan, James F.	(202) 622-3880 (202) 622-3090 (202) 622-3090
2106	Taxable Estate	CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David L. Hogan, James F. Alpern, Ingrid Y.	(202) 622-3880 (202) 622-3090 (202) 622-3090
2107	Expatriation to Avoid Tax	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Lesho, Karlene M.	(202) 622-3090 (202) 622-3090
2108	Application of Pre-1977 Estate Tax Provisions	CC:PSI:B04	Alpern, Ingrid Y.	(202) 622-3090
2201	Members of the Armed Forces Dying in Combat	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2201-2210	Miscellaneous Estate Tax Provisions	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2203	Definition of Executor	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2204	Discharge of Fiduciary from Liability	CC:PSI:B04	Alpern, Ingrid Y.	(202) 622-3090
2205	Reimbursement out of Estate	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2206	Liability of Life Insurance Beneficiaries	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2207	Liability of Recipient of Power of Appointment Property	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2207A	Right of Recovery - Certain Marital Deduction Property	CC:PSI:B04	Alpern, Ingrid Y.	(202) 622-3090
2207B	Right of Recovery Where Decedent Retained Interest	CC:PSI:B04 CC:PSI:B04	Alpern, Ingrid Y. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2208	Certain Residents of Possessions 'Considered Citizens of U.S.	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2209	Certain Residents of Possessions Considered Nonresidents not Citizens of 'the U.S.	CC:INTL:B01 CC:PSI:B04	Huynh, Quyen P. Alpern, Ingrid Y.	(202) 622-3880 (202) 622-3090
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative.	CC:TEGE:EB:QP2 CC:PSI:B04	Branch Contact Lesho, Karlene M.	(202) 622-6060 (202) 622-3090
2501	Imposition of Gift Tax	CC:INTL:B01 CC:PSI:B04 CC:PSI:B04	Lundy, David L. MacEachen, John D. Ryan, Deborah S.	(202) 622-3880 (202) 622-3090 (202) 622-3090
2501-2519	Gift Tax and Transfers	CC:PSI:B04 CC:PSI:B04	Hogan, James F. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2502	Rate of Tax	CC:PSI:B04 CC:PSI:B04	Madigan, Elizabeth R. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2503	Taxable Gifts	CC:PSI:B04	Madigan, Elizabeth R.	(202) 622-3090

		CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2504	Taxable Gifts for Preceding Calendar Periods	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Madigan, Elizabeth R.	(202) 622-3090 (202) 622-3090
2505	Unified Credit Against Gift Tax	CC:PSI:B04 CC:PSI:B04	Madigan, Elizabeth R. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2511	Transfers in General	CC:PSI:B04 CC:PSI:B04	Berman, Mary A. MacEachen, John D.	(202) 622-3090 (202) 622-3090
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art)	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Berman, Mary A.	(202) 622-3090 (202) 622-3090
2513	Gift by Husband or Wife to Third Party	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2514	Powers of Appointment	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Berman, Mary A.	(202) 622-3090 (202) 622-3090
2515	Treatment of Generation Skipping Transfer Tax	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2516	Certain Property Settlements	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2517(Repealed)	Certain Annuities Under Qualified Plans Litigation Issues Only	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2518	Disclaimers	CC:PSI:B04 CC:PSI:B04 CC:PSI:B04	Hogan, James F. Samuels, Mayer R. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090 (202) 622-3090
2519	Disposition of Certain Life Estates	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. Hogan, James F.	(202) 622-3090 (202) 622-3090
2522	Charitable and Similar Gifts	CC:PSI:B04 CC:PSI:B04	Lesho, Karlene M. Hogan, James F.	(202) 622-3090 (202) 622-3090
2522-2524	Gift Tax Deductions	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2523	Gifts to Spouse	CC:PSI:B04	Berman, Mary A.	(202) 622-3090
2524	Extent of Deductions	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2601	Tax Imposed	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. Hogan, James F.	(202) 622-3090 (202) 622-3090
2601-2663	Tax on Certain Generation-Skipping Transfers	CC:PSI:B04 CC:PSI:B04	Daly, Laura U. Hogan, James F.	(202) 622-3090 (202) 622-3090
2602	Amount of Tax	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Samuels, Mayer R.	(202) 622-3090 (202) 622-3090
2603	Liability for Tax	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. Hogan, James F.	(202) 622-3090 (202) 622-3090
2604	Credit for Certain State Taxes	CC:PSI:B04 CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Samuels, Mayer R. Hogan, James F.	(202) 622-3090 (202) 622-3090 (202) 622-3090

2611	Generation-Skipping Transfer Defined	CC:PSI:B04	Samuels, Mayer R.	(202) 622-3090
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2613	Skip Person and Non-Skip Person Defined	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2621	Taxable Amount in Case of Taxable Distribution	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2622	Taxable Amount in Case of Taxable Termination	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2623	Taxable Amount in Case of Direct Skip	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2624	Valuation	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Hogan, James F.	(202) 622-3090 (202) 622-3090
2632	Exemption	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Samuels, Mayer R.	(202) 622-3090 (202) 622-3090
2641	Applicable Rate	CC:PSI:B04 CC:PSI:B04	Samuels, Mayer R. Melchiorre, Theresa M.	(202) 622-3090 (202) 622-3090
2642	Inclusion Ratio	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2651	Generation Assignment	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2652	Other Definitions	CC:PSI:B04 CC:PSI:B04	Lesho, Karlene M. Hogan, James F.	(202) 622-3090 (202) 622-3090
2653	Taxation of Multiple Skips	CC:PSI:B04	Lesho, Karlene M.	(202) 622-3090
2654	Special Rules	CC:PSI:B04 CC:PSI:B04	Hogan, James F. Samuels, Mayer R.	(202) 622-3090 (202) 622-3090
2661	Administration	CC:PSI:B04	Hogan, James F.	(202) 622-3090
2663	Regulations	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
2701	Transfers of Interests in Corporations or Partnerships	CC:TEGE:EOEG:EO1 CC:PSI:B04	Branch Contact Damazo, Lane H.	(202) 622-6070 (202) 622-3090
2701-2704	Special Valuation Rules	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2702	Transfers of Interests in Trusts	CC:PSI:B04 CC:PSI:B04	Damazo, Lane H. Hogan, James F.	(202) 622-3090 (202) 622-3090
2703	Rights and Restrictions Disregarded	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2704	Lapsing Rights and Restrictions	CC:PSI:B04 CC:PSI:B04	MacEachen, John D. Damazo, Lane H.	(202) 622-3090 (202) 622-3090
2801	Gifts and Bequests from Expatriates	CC:PSI:B04	Daly, Laura U.	(202) 622-3090
3101-3127	Federal Insurance Contributions Act	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 622-0047 (202) 622-6040
3121(b)(7)	State & Local Government Employees	CC:TEGE:EOEG:ET2	Parkinson, Don M.	(202) 622-6040
3121(d)	Employee (Worker Classification)	CC:TEGE:EOEG:ET1	Wilson, Rebecca S.	(202) 622-0047

		CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Donis, Ligeia M. Conway, Linda L. Rogers, Elliot M.	(202) 622-0047 (202) 622-0047 (202) 622-0047
3121(g)	Tips	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L.	(202) 622-6040 (202) 622-0047
3121(v)	Nonqualified Deferred Compensation	CC:TEGE:EOEG:ET2	Parkinson, Don M.	(202) 622-6040
3301-3311	Federal Unemployment Tax Act	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L. Owens, Margaret A.	(202) 622-6040 (202) 622-0047 (202) 622-0047
3321-3323	Railroad Unemployment Repayment	CC:TEGE:EOEG:ET1	Wilson, Rebecca S.	(202) 622-0047
3401-3404	Collection of Income Tax at Source on Wages	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 622-0047 (202) 622-6040
3401(d)(1)	Control of the Payment of Wages (Statutory Employer)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Singley, Jeanne R. Shepherd, Neil D.	(202) 622-0047 (202) 622-0047 (202) 622-6040
3402	TD9196 (W-4Regs.) Withholding Compliance Lock in Letter	CC:ITA:B02	Boominathan, Selvan V.	(202) 622-7900
3402(f)	Withholding Exemptions (Form W-4)	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
3402(g)	Supplemental Wage Withholding	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Kelley, Alfred G.	(202) 622-0047 (202) 622-6040
3402(o)	Sub Pay	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Donis, Ligeia M. Wilson, Rebecca S.	(202) 622-0047 (202) 622-0047
3402 (q)	Income Tax Collected at Source (Gambling)	CC:PA:01 CC:PA:01 CC:PA:05 CC:PA:06	McGreevy, Cynthia A. Dusenberry, Blaise G. Geier, Tammie A. Williams, Samuel T.	(202) 622-4910 (202) 622-4910 (202) 622-3620 (202) 622-7950
3402(r)	Withholding on taxable payments of Indian Gaming Profits	CC:TEGE:EOEG:ET1	Wilson, Rebecca S.	(202) 622-0047
3402(t)	Extension of Withholding to Certain Payments Made by Government Entities	CC:PA:02	Rose, Nancy L.	(202) 622-4940
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Branch Contact Mojiri-Azad, Lisa	(202) 622-6090 (202) 622-6060
3406	Backup Withholding	CC:PA:01 CC:PA:02	McGreevy, Cynthia A. Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940
3501-3506	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 622-0047 (202) 622-6040
3502	Explanation of Taxpayers' Interview Rights	CC:ITA:B06 CC:ITA:B07	McElroy, Jr., William T. Meola, Karla M.	(202) 622-4970 (202) 622-4930
3504	Authorized Agents	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Singley, Jeanne R.	(202) 622-0047 (202) 622-0047
3505	Liability of Third Parties Paying or Providing for Wages	CC:PA:02 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Grogan, Deborah Connelly, Kevin Curteman, Thomas W.	(202) 622-4940 (202) 622-3600 (202) 622-3630 (202) 622-3630

3506	Companion Sitting Placement Services	CC:TEGE:EOEG:ET1	Branch Contact	(202) 622-0047
3507	Advance Payment of Earned Income Tax Credit	CC:TEGE:EOEG:EO2 CC:TEGE:EB:HW	Branch Contact Tanner, Shoshanna K.	(202) 622-6080 (202) 622-6080
3508	Treatment of Real Estate Agents and Direct Sellers	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
3509	Determination of Employer's Liability for Certain Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Rogers, Elliot M. Singley, Jeanne R.	(202) 622-0047 (202) 622-0047 (202) 622-0047
3510	Coordination of Collection of Domestic 'Service Employment Taxes With Collection of Income Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Donis, Ligeia M.	(202) 622-0047 (202) 622-0047
3705	Identifying Numbers Off Code" provisions of 1998 RRA.	CC:ITA:B06 CC:ITA:B07	McElroy, Jr., William T. Trent, Jr., Gale	(202) 622-4970 (202) 622-4930
4001 (Repealed)	Passenger Vehicles	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4002 (Repealed)	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4003 (Repealed)	Special Rules	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4041	Special Fuels	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Gabrysh, Celia A.	(202) 622-3130 (202) 622-3130
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4064	Gas Guzzler[s] Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4071-4073	Tires	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4081-4105	Taxable Fuels	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4082	Exemption for Diesel Fuel	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4083	Diesel Fuel (Search and Seizure Issues)	CC:PA:04 CC:PSI:B07	Connelly, Kevin Langley, Charles J.	(202) 622-3630 (202) 622-3130
4091 (New) (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4091 (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4101	Petroleum Products Registration	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4102	Inspection of Records by Local Officers	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4104	Information Reporting	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4105	Two Party Exchanges	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4131-4132	Certain Vaccines	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4161-4162	Sporting Goods	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130

4181	Imposition of Tax (Firearms)	Tobacco, Tax, and Trade Bureau	Office Contact	(202) 927-1900
4182	Exceptions	Tobacco, Tax, and Trade Bureau	Office Contact	(202) 927-1900
4191	Taxable Medical Devices	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4217	Leases	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4218	Use by Manufacturer or Importer Considered Sale	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4219	Tax on Sales by Other than Manufacturer or Importer	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4221	Certain Tax Free Sales	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 622-3070 (202) 622-3130
4222	Registration	CC:PSI:B07 CC:PSI:B07	Langley, Charles J. Beker, Michael H.	(202) 622-3130 (202) 622-3070
4223	Special Rules for Further Manufacture	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4225	Exemption of Articles Produced or Manufactured by Indians	CC:PSI:B07 CC:PSI:B07	Gabrysh, Celia A. Beker, Michael H.	(202) 622-3130 (202) 622-3070
4251-4254	Communications	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4261	Imposition of Tax (Transportation of Persons by Air)	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4261-4283	Transportation by Air	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4262	Definition of Taxable Transport	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4263	Special Rules	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4271	Imposition of Tax (Transportation of Property by Air)	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4272	Definition of Taxable Transportation, etc.	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4281	Small Air Craft on Nonestablished Lines	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4282	Transportation by Air for Other Members of Affiliated Group	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4291	Cases Where Persons Receiving Payment Must Collect Tax	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4293	Exemptions for US and Possessions Special Provisions Applicable to Services	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
4371-4374	Policies Issued by Foreign Insurers	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01 CC:INTL:B05	Edson, Cheryl A. Yates, Willard W. Lundy, David L. Jensen, Steven D.	(202) 622-3880 (202) 622-3880 (202) 622-3880 (202) 622-3870
4401-4424	Taxes on Wagering	CC:PSI:B07	Langley, Charles J.	(202) 622-3130

4402	Exemptions	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4403	Record Requirements	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4404	Territorial Extent	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4411	Imposition of Tax (Occupational)	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4471-4472	Transportation by Water	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
4481-4484	Tax on Highway Motor Vehicle Use	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4482	Definitions	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4483	Exemptions	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4611	Environmental Taxes	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4612	Definitions and Special Rules	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4681-4682	Ozone-Depleting Chemicals	CC:PSI:B07	Payne, Natalie A.	(202) 622-3130
4701	Tax on Issuer of Registration--Required Obligation not in Registered Form	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Silber, David Bennett, Alice M. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
4901-4907	Occupational Taxes--General Provisions	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
4911	Excess Lobbying Expenditures	SE:T:EO:RA:G:2 SE:T:EO:RA:T:1 SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1	Megosh, Andrew Lowe, Justin J. Buller, Siri Branch Contact	(202) 283-8942 (202) 283-9486 (202) 283-9483 (202) 622-6070
4912	Disqualifying Lobbying Expenditures	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1	Buller, Siri Lowe, Justin J. Megosh, Andrew Branch Contact	(202) 283-9483 (202) 283-9486 (202) 283-8942 (202) 622-6070
4940	Foundation Investment Income Tax	SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3	Thomas, Ward L. Branch Contact Repass, David M. Phaup, Lee T. Holiat, Peter A.	(202) 283-8913 (202) 622-6070 (202) 283-8924 (202) 283-8935 (202) 283-8976
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:G:2 SE:T:EO:RA:T:3	Repass, David M. Phaup, Lee T. Branch Contact Thomas, Ward L. Holiat, Peter A.	(202) 283-8924 (202) 283-8935 (202) 622-6070 (202) 283-8913 (202) 283-8976
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 SE:T:EO:RA:G:2	Phaup, Lee T. Branch Contact Holiat, Peter A. Repass, David M. Thomas, Ward L.	(202) 283-8935 (202) 622-6070 (202) 283-8976 (202) 283-8924 (202) 283-8913
4942(j)(3)	Private Operating Foundations	SE:T:EO:RA:T:3 SE:T:EO:RA:T:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1	Copeland, Sadie R. Fischer, LaVonne R. Ardoin, Elizabeth A. Repass, David M. Branch Contact	(202) 283-8955 (202) 283-9479 (202) 283-9463 (202) 283-8924 (202) 622-6070
4943	Excess Business Holdings	SE:T:EO:RA:G:2	Thomas, Ward L.	(202) 283-8913

		SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1	Phaup, Lee T. Holiat, Peter A. Repass, David M. Branch Contact	(202) 283-8935 (202) 283-8976 (202) 283-8924 (202) 622-6070
4944	Jeopardizing Investments	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:G:2	Branch Contact Holiat, Peter A. Phaup, Lee T. Thomas, Ward L. Repass, David M.	(202) 622-6070 (202) 283-8976 (202) 283-8935 (202) 283-8913 (202) 283-8924
4945	Taxable Expenditures	SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2 SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Phaup, Lee T. Branch Contact Repass, David M. Thomas, Ward L. Holiat, Peter A.	(202) 283-8935 (202) 622-6070 (202) 283-8924 (202) 283-8913 (202) 283-8976
4946	Disqualified Persons	SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	Thomas, Ward L. Branch Contact Holiat, Peter A. Phaup, Lee T. Repass, David M.	(202) 283-8913 (202) 622-6070 (202) 283-8976 (202) 283-8935 (202) 283-8924
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) 283-8907 (202) 283-8913 (202) 283-8976 (202) 622-6070
4948	Foreign Private Foundations	SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1	Lowe, Justin J. Branch Contact	(202) 283-9486 (202) 622-6070
4951- 4953	Black Lung Benefit Trusts	SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1	Berick, Ellen S. Branch Contact	(202) 283-8929 (202) 622-6070
4955	Political Expenditures of Section 501(c)(3)	CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:1 SE:T:EO:RA:T:1 SE:T:EO:RA:G:2	Branch Contact Buller, Siri Lowe, Justin J. Megosh, Andrew	(202) 622-6070 (202) 283-9483 (202) 283-9486 (202) 283-8942
4958	Excess Benefits Transactions (Intermediate Sanctions)	CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:G:1	Branch Contact Richardson, Virginia G. Wrathall, Meghan R. Holiat, Peter A. Campbell, Geoffrey S. Elizabeth Goff	(202) 622-6070 (202) 283-8938 (202) 283-8945 (202) 283-8976 (202) 283-8918 (202) 283-8977
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:T:3 SE:T:EO:RA:G:1	Branch Contact Phaup, Lee T. Thomas, Ward L. Holiat, Peter A. Williams, Melinda G.	(202) 622-6070 (202) 283-8935 (202) 283-8913 (202) 283-8976 (202) 283-9467
4965	Tax on Prohibited Tax Shelter Transactions	SE:T:EO:RA:G:1 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2 SE:T:EO:RA:G:1	Ibok, Carolyn A. Phaup, Lee T. Thomas, Ward L. Park, Nalee	(202) 283-8923 (202) 283-8935 (202) 283-8913 (202) 283-9453
4966	Taxes on Sponsoring Organizations (Donor Advice Funds)	SE:T:EO:RA:T:2 SE:T:EO:RA:T:2	Wrathall, Meghan R. Shoemaker, Ronald J.	(202) 283-8945 (202) 283-8907
4967	Taxes on Prohibited Benefits (Donor Advised Funds)	SE:T:EO:RA:T:2 SE:T:EO:RA:T:2	Wrathall, Meghan R. Shoemaker, Ronald J.	(202) 283-8945 (202) 283-8907
4971-4975	Excise Taxes – Qualified Pension, etc. Plans	CC:TEGE:EB:OP2 CC:TEGE:EB:OP1 CC:TEGE:EB:HW	Branch Contact Branch Contact Branch Contact	(202) 622-6060 (202) 622-6090 (202) 622-6080

4973(d)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Archer MSAs)	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
4973(g)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Health Savings Accounts)	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
4975	Employee Plans Prohibited Transaction Excise Tax	CC:TEGE:EB:HW CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Branch Contact Carter, Vernon S. Mojiri-Azad, Lisa	(202) 622-6080 (202) 622-6060 (202) 622-6060
4976	Excise Taxes – Welfare Benefits Plans	SE:T:EO:RA:G:1 SE:T:EO:RA:T:2 SE:T:EO:RA:G:1	Park, Nalee Paul, Susan L. Ibok, Carolyn A.	(202) 283-9453 (202) 283-8959 (202) 283-8923
4976	Taxes with Respect to Funded Welfare Benefit Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
4977	Tax on Certain Fringe Benefits Provided by and Employer	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:TEGE:EB:QP2	Ricotta, John T.	(202) 622-6060
4978A (Repealed)	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:TEGE:EB:QP2	Branch Contact	(202) 622-6060
4979	Tax on Certain Excess Contributions	T:EP T:EP CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Hotline Hotline Mojiri-Azad, Lisa Gibbs, William D.	(877) 829-5500 (877) 829-5500 (202) 622-6060 (202) 622-6060
4979A	Tax on Certain Prohibited Allocations of Qualified Securities	T:EP CC:TEGE:EB:QP2 CC:TEGE:EB:QP2	Hotline Barry, Dana A. Ricotta, John T.	(877) 829-5500 (202) 622-6060 (202) 622-6060
4980A (Repealed)	Tax on Excess Distributions from Qualified Retirement Plans	T:EP CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Hotline Branch Contact Carter, Vernon S.	(877) 829-5500 (202) 622-6090 (202) 622-6060
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) 622-6090 (202) 622-6060
4980B	Failure to Satisfy Continuation Coverage Requirement of Group Health Plans	CC:TEGE:EB:HW	Weinheimer, Russell E.	(202) 622-6080
4980D	Failure to Meet Certain Group Health Plans Requirements	CC:TEGE:EB:HW	Weinheimer, Russell E.	(202) 622-6080
4980E	Failure of Employers to Make Comparable Medical Savings Account Contributions	CC:TEGE:EB:HW	Tanner, Shoshanna K.	(202) 622-6080
4980F	Failure of Applicable Plans reducing benefits accruals to satisfy notice requirements	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 622-6060
4980G	Failure of Employers to Make Comparable Contributions to Health Savings Accounts	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Imholtz, Diana A. Silver, Jonathan Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950

4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
4999	Golden Parachute Payments	CC:TEGE:EB:EC	Branch Contact	(202) 622-6030
5000	Certain Large Group Health Plans	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
5000A	Requirement to maintain minimum essential coverage	CC:ITA:B05 CC:ITA:B05	Candler, William L. Kim, Sue-Jean	(202) 622-4960 (202) 622-4960
5011	Income Tax Credit for Average Cost of Carrying Excise Tax	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
5881	Greenmail	CC:CORP CC:CORP CC:CORP CC:ITA:B04 CC:ITA:B05	Office Contact General Information Field Personnel Montemurro, Michael J. Boone, Reuben Forest	(202) 622-7700 (202) 622-7700 (202) 622-8130 (202) 622-4920 (202) 622-4960
5891	Structured Settlements	CC:ITA:B04 CC:ITA:B04	Pflanz, Shareen S. Montemurro, Michael J.	(202) 622-4920 (202) 622-4920
6001	Notice or Regulations Requiring Records, Statements and Special Returns	CC:PA:01 CC:PA:05	King, Carlton W. Geier, Tammie A.	(202) 622-4910 (202) 622-3620
6011	General Requirement of Return	CC:PA:01 CC:PA:02 CC:PA:06	Hara, Michael E. Brau, Keith L. Williams, Samuel T.	(202) 622-4910 (202) 622-3600 (202) 622-7950
6012	Persons Required to Make Returns	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Hara, Michael E. Lahabi, Sheida Lucey, Matthew D. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-4940
6013	Joint Returns of Income Tax by Husband and Wife	CC:PA:01 CC:PA:02 CC:PA:04 CC:PA:05	Hall, Charles A. Lahabi, Sheida Wyzik, Ryan M. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-3620
6014	Income Tax Return-Tax Not Computed by Taxpayer	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Hara, Michael E. Lahabi, Sheida Brau, Keith L. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-4940
6015	Relief From Joint and Several Liability Collection Issues	CC:PA:01 CC:PA:02 CC:PA:04 CC:PA:05	Hall, Charles A. Lahabi, Sheida Wyzik, Ryan M. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-3620
6017	Self-Employment Tax Return	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Bremer, Jason A. Lahabi, Sheida Bradbury, Skyler K. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940
6018	Estate Tax Returns	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Bremer, Jason A. Bradbury, Skyler K. Lahabi, Sheida Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940
6019	Gift Tax Returns	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Bremer, Jason A. Lahabi, Sheida Bradbury, Skyler K. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940
6020	Returns Prepared For or Executed by	CC:PA:01	Bremer, Jason A.	(202) 622-4910

		CC:PA:02 CC:PA:02	Lucey, Matthew D. Gorham, Charles W.	(202) 622-3630 (202) 622-4940
6021	Listing by Secretary of Taxable Objects Owned by Nonresidents	CC:PA:01 CC:PA:06	Bremer, Jason A. Williams, Samuel T.	(202) 622-4910 (202) 622-7950
6031	Return of Partnership Income	CC:PA:01 CC:PA:02 CC:PA:02	Bremer, Jason A. Bradbury, Skyler K. Lahabi, Sheida	(202) 622-4910 (202) 622-4940 (202) 622-4940
6032	Returns of Banks with Respect to Common Trust Funds	CC:PA:01 CC:PA:02	Pierce, Danielle W. Lahabi, Sheida	(202) 622-4910 (202) 622-4940
6033	Returns by Exempt Organizations	SE:T:EO:RA:G:1 CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:EO2 SE:T:EO:RA:G:1	Seto, Michael C. Branch Contact Branch Contact Williams, Melinda G.	(202) 283-8886 (202) 622-6070 (202) 622-6080 (202) 283-9467
6033(e)	Special Rules for Lobbying Activities	CC:TEGE:EOEG:EO2 SE:T:EO:RA:T:1 SE:T:EO:RA:G:2 SE:T:EO:RA:T:1 CC:TEGE:EOEG:EO1	Branch Contact Buller, Siri Megosh, Andrew Lowe, Justin J. Branch Contact	(202) 622-6080 (202) 283-9483 (202) 283-8942 (202) 283-9486 (202) 622-6070
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	SE:T:EO:RA:G:1 CC:TEGE:EOEG:EO2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:T:2	Seto, Michael C. Branch Contact Branch Contact Shoemaker, Ronald J.	(202) 283-8886 (202) 622-6080 (202) 622-6070 (202) 283-8907
6036	Notice of Qualification as Executor or Receiver	CC:PA:01 CC:PA:04	Hara, Michael E. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630
6037	Return of S Corporation	CC:PA:01 CC:PA:04	Pierce, Danielle W. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630
6038	Information with Respect to Certain Foreign Corporations Foreign Partnership	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
6038(a)-(c)	Reporting Requirements for Foreign Interests	CC:LB&I:HMT:PHI2	Gilbert, John R.	(215) 861-0721
6038A(d)(i)(B)	Record Maintenance Requirements	CC:INTL:B07 CC:INTL:B07	Russin, Jacob Giblen, Douglas L.	(202) 435-5262 (202) 435-5262
6038A(e)	Noncompliance Penalty	CC:INTL:B07 CC:INTL:B07	Russin, Jacob Giblen, Douglas L.	(202) 435-5262 (202) 435-5262
6038A	Information with Respect to Certain Foreign Owned Corporations	CC:INTL:B06 CC:LB&I	Bello, Christopher J. Vidano, Thomas A.	(202) 435-5265 (202) 283-8600
6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL:B04 CC:INTL:B04	Williams Jr., Robert Cahn, Milton M.	(202) 622-3860 (202) 622-3860
6038D	Information With Respect to Foreign Financial Assets	CC:INTL	Gilbert, Craig R.	(202) 622-3810
6039	Information Required in Connection with Options	CC:PA:02 CC:PA:05	Bradbury, Skyler K. Geier, Tammie A.	(202) 622-4940 (202) 622-3620
6039(I)	Returns and Records With Respect to Employer-Owned Life Insurance Contracts	CC:PA:02	Branch Contact	(202) 622-4940
6039E	Information Concerning Resident Status	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Dayan, Lynn Huyhn, Quyen P. Karzon, Elizabeth U.	(202) 622-3880 (202) 622-3880 (202) 622-3880

6039F	Reporting on Gifts From Foreign Persons	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Huynh, Quyen P. Fleeman, M. Grace Yates, Willard W.	(202) 622-3880 (202) 622-3880 (202) 622-3880
6039G	Information Reporting by Expatriates	CC:INTL:B01	Yates, Willard W.	(202) 622-3880
6040B,F,G	Returns Relating to Unemployment 'Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
6041	Form W-2 Issues Only	CC:PA:02 CC:PA:05 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Bradbury, Skyler K. Geier, Tammie A. Donis, Ligeia M. Owens, Margaret A. Kelley, Alfred G.	(202) 622-4940 (202) 622-3620 (202) 622-0047 (202) 622-0047 (202) 622-6040
6041	Information at Source	CC:PA:02 CC:PA:05	Brau, Keith L. Geier, Tammie A.	(202) 622-3600 (202) 622-3620
6041A	Returns Relating to Services and Direct Sales	CC:PA:02 CC:PA:05	Bradbury, Skyler K. Geier, Tammie A.	(202) 622-4940 (202) 622-3620
6042	Returns Relating to Dividends	CC:PA:05 CC:PA:06	Geier, Tammie A. Williams, Samuel T.	(202) 622-3620 (202) 622-7950
6043	Returns Relating to Liquidating Transactions	CC:PA:05 CC:PA:06	Geier, Tammie A. Williams, Samuel T.	(202) 622-3620 (202) 622-7950
6043A	Returns Relating to Taxable Mergers and Acquisitions	CC:PA:05 CC:PA:06	Geier, Tammie A. Williams, Samuel T.	(202) 622-3620 (202) 622-7950
6044	Returns Relating to Patronage Dividends	CC:PA:05 CC:PA:06	Geier, Tammie A. Williams, Samuel T.	(202) 622-3620 (202) 622-7950
6045	Returns of Brokers	CC:PA:05 CC:PA:06	Geier, Tammie A. Williams, Samuel T.	(202) 622-3620 (202) 622-7950
6045(d)	Information Reporting Concerning Transactions With Other Persons	CC:PA:02	Bradbury, Skyler K.	(202) 622-4940
6046A	Returns to Certain Foreign Trusts	CC:INTL:B04 CC:INTL:B04	Smyczek, Jason T. Gootzeit, Ronald M.	(202) 622-3860 (202) 622-3860
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 CC:INTL:B01	Huynh, Quyen P. Fleeman, M. Grace Yates, Willard W.	(202) 622-3880 (202) 622-3880 (202) 622-3880
6049	Returns Regarding Payment of Interest	CC:PA:01 CC:PA:02 CC:PA:05 CC:PA:07	Goldstein, Ronald J. Murray, Stuart D. Geier, Tammie A. Lesniak, Emily M.	(202) 622-4910 (202) 622-4940 (202) 622-3620 (202) 622-7950
6049	RIC's, REIT's, REMIC's and OID	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Martin, Robert A. Silber, David Blanchard, William E. White, Patrick E.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
6050A	Reporting Requirements of Certain Fishing Boat Operators	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040

6050B	Returns Relating to Unemployment Compensation	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
6050D	Returns Relating to Energy Grants and Financing	CC:PA:01 CC:PA:04	Goldstein, Ronald J. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630
6050E	Returns Relating to State and Local Income Tax Refunds	CC:PA:01 CC:PA:02 CC:PA:04	Goldstein, Ronald J. McCormick, Francis M. Wyzik, Ryan M.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6050F	Returns Relating to Social Security Benefits	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L.	(202) 622-0047 (202) 622-0047
6050G	Returns Relating to Certain Railroad Retirement Benefits	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Wilson, Rebecca S. Donis, Ligeia M.	(202) 622-0047 (202) 622-0047
6050H	Returns Relating to Mortgage Interest Points	CC:PA:01 CC:PA:06	Goldstein, Ronald J. Williams, Samuel T.	(202) 622-4910 (202) 622-7950
6050I	Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business	CC:CT	Office Contact	(202) 622-4470
6050I	Returns Relating to Cash Received in Trade or Business	CC:PA:02	Mikolashek, Adrienne M.	(202) 622-4940
6050J	Returns Relating to Foreclosure & Abandonment's of Securities	CC:PA:02	McCormick, Francis M.	(202) 622-4940
6050K	Returns Relating to Exchanges of Certain Partnership Interests	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
6050L	Returns Relating to Disposition of Donated Property	CC:PA:01 CC:PA:02 CC:PA:04	Goldstein, Ronald J. Brau, Keith L. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3600 (202) 622-3630
6050M	Returns Relating to Contracts from Federal Agencies	CC:PA:01 CC:PA:02 CC:PA:04	Goldstein, Ronald J. Bradbury, Skyler K. Wyzik, Ryan M.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6050N	Returns Relating to Royalty Payments	CC:PA:01 CC:PA:02 CC:PA:04	Goldstein, Ronald J. Bradbury, Skyler K. Wyzik, Ryan M.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6050P	Cancellation of Indebtedness	CC:PA:01 CC:PA:02 CC:PA:04	Goldstein, Ronald J. Lucey, Matthew D. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630 (202) 622-3630
6050Q	Returns Relating to Certain Long - Term Care Benefits	CC:PA:01 CC:PA:02 CC:PA:05	Goldstein, Ronald J. Bradbury, Skyler K. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-3620
6050R	Returns Relating to Purchases of Fish	CC:PA:01 CC:PA:02 CC:PA:05	Goldstein, Ronald J. Bradbury, Skyler K. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-3620
6050S	Reporting of Tuition and Student Loan Interest	CC:PA:01 CC:PA:02	Goldstein, Ronald J. Lahabi, Sheida	(202) 622-4910 (202) 622-4940
6050T	Information Returns Relating to Health Insurance Costs	CC:PA:02 CC:PA:05	Bradbury, Skyler K. Geier, Tammie A.	(202) 622-4940 (202) 622-3620
6050V	Information Returns Relating to Applicable Insurance Contracts	CC:PA:02 CC:PA:04	Bradbury, Skyler K. Wyzik, Ryan M.	(202) 622-4940 (202) 622-3630

6051	Receipts for Employees	CC:PA:07 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Goroum, Holly F. Donis, Ligeia M. Owens, Margaret A. Kelley, Alfred G.	(202) 622-4570 (202) 622-0047 (202) 622-0047 (202) 622-6040
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) 622-0047 (202) 622-6040
6052	Returns Regarding Payment of Wages in 'the Form of Group-Life Insurance	CC:TEGE:EOEG:ET2	Branch Contact	(202) 622-6040
6053	Reporting of Tips	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1	Branch Contact Conway, Linda L.	(202) 622-6040 (202) 622-0047
6057	Annual Registration, etc. (Pension Plans)	T:EP CC:TEGE:EB:QP1 CC:TEGE:EB:QP2	Hotline Branch Contact Mojiri-Azad, Lisa	(877) 829-5500 (202) 622-6090 (202) 622-6060
6058	Information Required in Connection with Certain Plans of Deferred Compensation	T:EP	Hotline	(877) 829-5500
6059	Annual Registration, etc. (Pension Plans)	CC:TEGE:EB:QP2	Mojiri-Azad, Lisa	(202) 622-6060
6059	Periodic Report of Actuary	T:EP	Hotline	(877) 829-5500
6060	Information Returns of Income Tax Return Preparers	CC:PA:01 CC:PA:04 CC:PA:05	Hara, Michael E. Wyzik, Ryan M. Geier, Tammie A.	(202) 622-4910 (202) 622-3630 (202) 622-3620
6061-6065	Signing Returns	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Pierce, Danielle W. Lahabi, Sheida McCormick, Francis M. Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940
6071-6075	Time for Filing Returns	CC:PA:01 CC:PA:02 CC:PA:02	Pierce, Danielle W. Lucey, Matthew D. Gorham, Charles W.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6081	Extension of Time for Filing Returns	CC:PA:01	Pierce, Danielle W.	(202) 622-4910
6091	Place for Filing Returns	CC:PA:01 CC:PA:02 CC:PA:02	Pierce, Danielle W. Lucey, Matthew D. Gorham, Charles W.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6096	Designation of Payment to Presidential Election Campaign Fund	CC:PA:01 CC:PA:02	Pierce, Danielle W. Lahabi, Sheida	(202) 622-4910 (202) 622-4940
6101	Periods Covered by Returns	CC:PA:01 CC:PA:02	Pierce, Danielle W. Brau, Keith L.	(202) 622-4910 (202) 622-3600
6102	Computations on Returns or other Documents	CC:PA:01 CC:PA:02	Pierce, Danielle W. Brau, Keith L.	(202) 622-4910 (202) 622-3600
6103	Confidentiality of Return and Return Information	SE:T:EO:RA:G:2 CC:PA:06 CC:PA:06 CC:PA:06 CC:PA:07 CC:PA:07	Geoffrey Campbell Schwartz, Julie C. Newsome, Helene R. Lambert-Dean, Deborah C. Tate, Sarah E. Keys, Mary E.	(202) 283-8918 (202) 622-7950 (202) 622-7950 (202) 622-7950 (202) 622-4570 (202) 622-4570
6103(k)(4)	Disclosures Under Tax Conventions	CC:INTL:B07 CC:INTL:B07	Giblen, Douglas L. Cadenas, Ricardo A.	(202) 435-5262 (202) 435-5262
6104	Publicity of Exempt Organization	SE:T:EO:RA:G:1	Giuliano, Matthew L.	(202) 283-8917

		SE:T:EO:RA:G:1 SE:T:EO:CE&O SE:T:EO:RA:T:2	Ibok, Carolyn A. Barnett, Sean M. Mackay, James R.	(202) 283-8923 (202) 283-8912 (202) 283-9595
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	CC:PA:07 CC:PA:07 CC:PA:07	Lesniak, Emily M. Gulas, A. M. Keys, Mary E.	(202) 622-7950 (202) 622-4570 (202) 622-4570
6104(d)(4)	Harassment Campaign Determination	SE:T:EO:RA:G:1	Ibok, Carolyn A.	(202) 283-8923
6105	Confidentiality of Information Arising Under Treaty Obligations	CC:INTL CC:INTL:B07 CC:PA:06	Lew, Mae J. Giblen, Douglas L. Schwartz, Julie C.	(202) 622-3810 (202) 435-5262 (202) 622-7950
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 CC:PA:02 CC:PA:02	Hara, Michael E. Mikolashek, Adrienne M. McCormick, Francis M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-3630
6108	Statistical Publication and Studies	CC:PA:07	Gulas, A. M.	(202) 622-4570
6109	Identifying Numbers	CC:PA:02 CC:PA:04	Mikolashek, Adrienne M. Wyzik, Ryan M.	(202) 622-4940 (202) 622-3630
6110	Public Inspection of Exempt Organization Written Determinations	SE:T:EO:RA:G:2 SE:T:EO:RA:G:1 CC:PA:07	Geoffrey Campbell Ibok, Carolyn A. Gulas, A. M.	(202) 283-8918 (202) 283-8923 (202) 622-4570
6110	Public Inspection of Written Determinations	CC:PA:LPD:DLS	Tyler, Melva A.	(202) 622-7560
6111	Registration of Tax Shelters	CC:HC CC:INTL:B05 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Erwin, Mark E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3870 (202) 622-3050 (202) 622-3060
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:HC CC:INTL:B05 CC:LB&I:NR:DAL2 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Erwin, Mark E. Harris, Elaine Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3870 (972) 308-7980 (202) 622-3050 (202) 622-3060
6113	Disclosure of Nondeductibility	SE:T:EO:RA:G:1 SE:T:EO:RA:G:2	Ibok, Carolyn A. Geoffrey Campbell	(202) 283-8923 (202) 283-8918
6113	Disclosure of Nondeductibility of Contributions	CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:EO2	Branch Contact Branch Contact	(202) 622-6070 (202) 622-6080
6114	Treaty-based Return Positions	CC:INTL:B01 CC:INTL:B01	Edson, Cheryl A. Bray, Patricia A.	(202) 622-3880 (202) 622-3880
6115	Disclosure Related to Quid Pro Quo Contributions	CC:TEGE:EOEG:EO2 CC:TEGE:EOEG:EO1	Branch Contact Branch Contact	(202) 622-6080 (202) 622-6070
6151	Time and Place for Paying Tax Shown on Return	CC:PA:01 CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03	Griffin, Adrienne E. Dunlap, Amanda F. Records, Jennifer A. Castaneda, Shannon K. Moran, John M.	(202) 622-4910 (202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600
6155	Payment on Notice and Demand	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Moran, John M. Castaneda, Shannon K. Curteman, Thomas W.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
6157	Payment of Federal Unemployment Tax	CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 622-6070 (202) 622-6040

		CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:EO2	Branch Contact Branch Contact	(202) 622-0047 (202) 622-6080
6159	Installment Payment of Tax Liability	CC:PA:05	Ryan, Walter	(202) 622-3620
6161-64	Extensions of time for payment of tax	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Castaneda, Shannon K. Moran, John M. Rosen, Nathan B.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
6165	Bonds Where Time to Pay Tax or Deficiency Have Been Extended	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Castaneda, Shannon K. Moran, John M. Ferguson, Robin M.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
6166	Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Interest	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Records, Jennifer A. Castaneda, Shannon K. Moran, John M. Ferguson, Robin M.	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
6201	Assessment Authority	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Dunlap, Amanda F. Stilger, Melissa A. Kohn, Debra A. Slonina, Mary I. Curteman, Thomas W.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
6201(d)	Required Reasonable Verification of Information Returns	CC:PA:01 CC:PA:07	Pierce, Danielle W. Lesniak, Emily M.	(202) 622-4910 (202) 622-7950
6202	Mode or Time of Assessment	CC:PA:03 CC:PA:03	Kohn, Debra A. Slonina, Mary I.	(202) 622-3600 (202) 622-3600
6203	Method of Assessment	CC:PA:03 CC:PA:03	Kohn, Debra A. Slonina, Mary I.	(202) 622-3600 (202) 622-3600
6204	Supplemental Assessment	CC:PA:03 CC:PA:03	Slonina, Mary I. Kohn, Debra A.	(202) 622-3600 (202) 622-3600
6205	Special Rule Applicable to Certain Employment Taxes	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Donis, Ligeia M. Owens, Margaret A. Parkinson, Don M.	(202) 622-0047 (202) 622-0047 (202) 622-6040
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) 622-3070 (202) 622-3130
6207	Cross References	CC:PA:03 CC:PA:04	Branch Contact Branch Contact	(202) 622-3600 (202) 622-3630
6211-6216	Definition of a Deficiency	CC:PA:06 CC:PA:06	Segal, Melissa Gregory, Rachel L.	(202) 622-3600 (202) 622-7950
6221-6234	Assessment-Partnership Items	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Wearing, Robert T. Durrett, Thomas A. Goldstein, Alicia E.	(202) 622-3600 (202) 622-7950 (202) 622-4570 (202) 622-4570 (202) 622-3630
6233	Extension to Entities Filing Partnership Returns, etc.	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Durrett, Thomas A. Goldstein, Alicia E. Wearing, Robert T.	(202) 622-3600 (202) 622-7950 (202) 622-4570 (202) 622-3630 (202) 622-4570
6234	Declaratory Judgment Relating to	CC:PA:03	Hartford, James G.	(202) 622-3600

		CC:PA:05 CC:PA:07 CC:PA:07 CC:PA:07	Mahaney, Meghan M. Wearing, Robert T. Goldstein, Alicia E. Durrett, Thomas A.	(202) 622-7950 (202) 622-4570 (202) 622-3630 (202) 622-4570
6240-6242	Treatment of Partnership Items and Adjustments	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Durrett, Thomas A. Wearing, Robert T. Goldstein, Alicia E.	(202) 622-3600 (202) 622-7950 (202) 622-4570 (202) 622-4570 (202) 622-3630
6241-6245	Treatment of Electing Large Partnerships	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Durrett, Thomas A. Goldstein, Alicia E. Wearing, Robert T.	(202) 622-3600 (202) 622-7950 (202) 622-4570 (202) 622-3630 (202) 622-4570
6245-6248	Adjustments by Secretary	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Karon, Steven L. Goldstein, Alicia E.	(202) 622-3600 (202) 622-7950 (202) 622-4570 (202) 622-3630
6251-6252	Claims for Adjustments by Partnership	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Goldstein, Alicia E. Karon, Steven L.	(202) 622-3600 (202) 622-7950 (202) 622-3630 (202) 622-4570
6255	Definitions and Special Rules	CC:PA:03 CC:PA:05 CC:PA:07 CC:PA:07	Hartford, James G. Mahaney, Meghan M. Goldstein, Alicia E. Karon, Steven L.	(202) 622-3600 (202) 622-7950 (202) 622-3630 (202) 622-4570
6301	Collection Authority	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Mezheritsky, Elizabeth K. Stilger, Melissa A. Connelly, Kevin Williams, Laurence K.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3620
6302	Mode or Time of Collection	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Slonina, Mary I. Stilger, Melissa A. Kohn, Debra A. Ferguson, Robin M. Connelly, Kevin	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6302(d)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Gabrysh, Celia A. Beker, Michael H.	(202) 622-3130 (202) 622-3070
6302(e)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Gabrysh, Celia A. Beker, Michael H.	(202) 622-3130 (202) 622-3070
6302(f)	Rules for Deposits	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Gabrysh, Celia A.	(202) 622-3070 (202) 622-3130
6303	Notice and Demand for Tax	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Dunlap, Amanda F. Mezheritsky, Elizabeth K. Ferguson, Robin M. Connelly, Kevin	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3630 (202) 622-3630
6304	Fair Tax Collection Practices	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Dunlap, Amanda F. Moran, John M. Mezheritsky, Elizabeth K. Slonina, Mary I. Ferguson, Robin M. Connelly, Kevin	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6306	Qualified Tax Collection Contracts	CC:PA:03	Mezheritsky, Elizabeth K.	(202) 622-3600

		CC:PA:03 CC:PA:04	Grogan, Deborah Connelly, Kevin	(202) 622-3600 (202) 622-3630
6311	Payment of Tax by Commercially Accepted Means	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Kohn, Debra A. Moran, John M. Curteman, Thomas W. Connelly, Kevin	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6313	Fractional Parts of a Cent	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Moran, John M.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600
6314	Receipt for Taxes	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Moran, John M.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600
6315	Payments of Estimated Income Tax	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Moran, John M.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600
6316	Payment by Foreign Currency	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Moran, John M.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET2	Branch Contact Branch Contact	(202) 622-0047 (202) 622-6040
6320	Due Process For Liens	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Slonina, Mary I. Hyman, Mitchel S. Stilger, Melissa A. Ferguson, Robin M. Williams, Laurence K.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3620
6321	Lien for Taxes	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Castaneda, Shannon K. Kohn, Debra A. Grogan, Deborah	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6322	Period for Lien	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Castaneda, Shannon K. Grogan, Deborah Kohn, Debra A.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6323	Validity and Priority Against Certain Persons	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Kohn, Debra A. Castaneda, Shannon K. Grogan, Deborah	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6324	Special Liens for Estate and Gift Taxes	CC:PA:01 CC:PA:01 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Records, Jennifer A. Dunlap, Amanda F. Hanemann, Spence W. Castaneda, Shannon K. Ferguson, Robin M.	(202) 622-4910 (202) 622-4910 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3630

6324A	Special Liens for Estate Tax Deterred Under Section 6166	CC:PA:01 CC:PA:01 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:04	Records, Jennifer A. Griffin, Adrienne E. Dunlap, Amanda F. Hanemann, Spence W. Castaneda, Shannon K. Ferguson, Robin M.	(202) 622-4910 (202) 622-4910 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3630
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Castaneda, Shannon K.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600
6325	Release of Lien or Discharge of Property	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Castaneda, Shannon K. Kohn, Debra A. Grogan, Deborah	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6326	Administrative Appeal of Liens	CC:PA:04 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Hanemann, Spence W. Castaneda, Shannon K. Grogan, Deborah Kohn, Debra A.	(202) 622-3630 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6330	Notice and Opportunity for Hearing Before Levy	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Stilger, Melissa A. Hyman, Mitchel S. Slonina, Mary I. Williams, Laurence K. Ferguson, Robin M.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3620 (202) 622-3630
6331	Levy and Distraint	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6332	Surrender of Property Subject to Levy	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6333	Production of Books	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Grogan, Deborah Slonina, Mary I. Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6334	Property Exempt from Levy	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Grogan, Deborah Slonina, Mary I. Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6335	Sale of Seized Property	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6336	Sale of Perishable Goods	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6337	Redemption of Property	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600

6338	Certificate of Sale, Deed of Real Property	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Grogan, Deborah Slonina, Mary I. Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6339	Legal Effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Grogan, Deborah Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6340	Records of Sale	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Stilger, Melissa A. Grogan, Deborah	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6341	Expense of Levy and Sale	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Stilger, Melissa A. Grogan, Deborah	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6342	Application of Proceeds of Levy	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Grogan, Deborah Slonina, Mary I. Stilger, Melissa A.	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6343	Authority to Release Levy and Return Property	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Slonina, Mary I. Stilger, Melissa A. Grogan, Deborah	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6344	Cross References	CC:PA:04 CC:PA:03 CC:PA:03 CC:PA:03	Branch Contact Stilger, Melissa A. Slonina, Mary I. Grogan, Deborah	(202) 622-3630 (202) 622-3600 (202) 622-3600 (202) 622-3600
6401	Amounts Treated as Overpayments	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Records, Jennifer A. Moran, John M. Stilger, Melissa A. Mezheritsky, Elizabeth K. Ferguson, Robin M. Rosen, Nathan B.	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6402	Authority to Make Credits or Refunds	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Records, Jennifer A. Moran, John M. Mezheritsky, Elizabeth K. Rosen, Nathan B. Ferguson, Robin M.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6402(c)&(d)	Past Due Support/Debts Owed	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Records, Jennifer A. Mezheritsky, Elizabeth K. Moran, John M. Rosen, Nathan B.	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:CORP CC:CORP CC:CORP CC:PA:01 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:04	Field Personnel Office Contact General Information Records, Jennifer A. Dunlap, Amanda F. Hanemann, Spence W. Mezheritsky, Elizabeth K. Rosen, Nathan B.	(202) 622-8130 (202) 622-7700 (202) 622-7700 (202) 622-4910 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3630
6403	Overpayment of Installment	CC:PA:01 CC:PA:03	Dunlap, Amanda F. Grogan, Deborah	(202) 622-4910 (202) 622-3600

		CC:PA:03 CC:PA:04	Stilger, Melissa A. Ferguson, Robin M.	(202) 622-3600 (202) 622-3630
6404	Abatements	CC:PA:01 CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Dunlap, Amanda F. Hanemann, Spence W. Kohn, Debra A. Mezheritsky, Elizabeth K. Rosen, Nathan B. Curteman, Thomas W.	(202) 622-4910 (202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6405	Reports of Refunds and Credits	CC:PA:01 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Mezheritsky, Elizabeth K. Rosen, Nathan B.	(202) 622-4910 (202) 622-3600 (202) 622-3630
6406	Prohibition of Administrative Review of Decisions	CC:PA:03 CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Castaneda, Shannon K. Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3630
6407	Date of Allowance of Refund or Credit	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Kohn, Debra A. Grogan, Deborah Rosen, Nathan B. Ferguson, Robin M.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6408	State Escheat Laws Not to Apply	CC:PA:05	Poole, Donza	(202) 622-3620
6411	Tentative Carryback and Refund Adjustments	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Records, Jennifer A. Hanemann, Spence W. Stilger, Melissa A. Grogan, Deborah Mezheritsky, Elizabeth K. Rosen, Nathan B. Ferguson, Robin M.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6411(c)	Consolidated Returns	CC:CORP CC:PA:03 CC:PA:04 CC:CORP	Field Personnel Branch Contact Branch Contact Office Contact	(202) 622-8130 (202) 622-3600 (202) 622-3630 (202) 622-7700
6412	Floor Stock Refunds	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
6413	Special Rules Applicable to Certain 'Employment Taxes	CC:TEGE:EOEG:ET2 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Branch Contact Donis, Ligeia M. Owens, Margaret A.	(202) 622-6040 (202) 622-0047 (202) 622-0047
6414	Income Tax Withheld	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Gorham, Charles W. Brau, Keith L.	(202) 622-4910 (202) 622-4940 (202) 622-3600
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
6416	Certain Taxes on Sales & Services	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
6419	Excise Tax on Wagering	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6420	Gasoline Used on Farms	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 622-3070 (202) 622-3130
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 622-3070 (202) 622-3130
6425	Adjustment of Overpayment of Corporate Estimated Tax	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Brau, Keith L.	(202) 622-4910 (202) 622-3600

		CC:PA:02 CC:PA:04 CC:PA:06	Gorham, Charles W. Wyzik, Ryan M. Williams, Samuel T.	(202) 622-4940 (202) 622-3630 (202) 622-7950
6426	Alcohol, Biodiesel, and Alternative Fuel Credits	CC:PSI:B07	Beker, Michael H.	(202) 622-3070
6427	Fuels Not Used for Taxable Purposes	CC:PSI:B07 CC:PSI:B07	Beker, Michael H. Langley, Charles J.	(202) 622-3070 (202) 622-3130
6428	Acceleration of 10% Bracket	CC:PA:01 CC:PA:02	Branch Contact Branch Contact	(202) 622-4910 (202) 622-4940
6430	Lust Tax	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6431	Credit for Qualified Bonds Allowed to Issuer	CC:FIP:B05	Jones, Timothy L.	(202) 622-3980
6501	Limitations on Assessments, 6504, Cross References	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Goldstein, Ronald J. Bradbury, Skyler K. Lucey, Matthew D. Lahabi, Sheida	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-4940
6501(c)(4)	Consent to Extend Limitations	CC:PA:02 CC:PA:01	Branch Contact Goldstein, Ronald J.	(202) 622-4940 (202) 622-4910
6501(c) (10)	Statute of Limitations Regarding Listed Transactions	CC:PA:02	Branch Contact	(202) 622-4940
6501 (c) (10)	Statute of Limitations Regarding Listed Transactions.	CC:PA:01	Hall, Charles A.	(202) 622-4910
6502	Collection After Assessment	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Slonina, Mary I. Moran, John M. Kohn, Debra A. Williams, Laurence K. Ferguson, Robin M. Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3620 (202) 622-3630 (202) 622-3630
6503	Suspension of Limitations Period	CC:PA:01 CC:PA:02	Goldstein, Ronald J. Lahabi, Sheida	(202) 622-4910 (202) 622-4940
6503(a)	Suspension of Running of Period of Limitation	CC:PA:01 CC:PA:02 CC:PA:02	Goldstein, Ronald J. Lahabi, Sheida Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6503(b)	Suspension of Running of Period of 'Limitation - Assets in Control or Custody of Court	CC:PA:05	Poole, Donza	(202) 622-3620
6503(c)	Suspension of Running of Period of Limitation-Taxpayer Outside the United States	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Slonina, Mary I. Moran, John M. Kohn, Debra A. Rosen, Nathan B. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6503(d)	Suspension of Running of Period of Limitation-Extension of Time for Payment of Estate Tax	CC:PA:01 CC:PA:02 CC:PA:02	Goldstein, Ronald J. Lahabi, Sheida Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6503(e)	Suspension of Collection Statute for Extension of Time to Pay	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Slonina, Mary I. Kohn, Debra A. Moran, John M. Rosen, Nathan B. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6503(f)	Suspension of Collection Statute for	CC:PA:03	Slonina, Mary I.	(202) 622-3600

		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) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6503(h)	Suspension of Running of Period of 'Limitations - Cases Under Title 11	CC:PA:05	Poole, Donza	(202) 622-3620
6503(j)	Suspension on Assessment for Summonses	CC:PA:01 CC:PA:07 CC:PA:07	King, Carlton W. Karon, Steven L. Lesniak, Emily M.	(202) 622-4910 (202) 622-4570 (202) 622-7950
6504	Cross References	CC:PA:01	Branch Contact	(202) 622-4910
6511	Limitations on Credit or Refund	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. McCormick, Francis M. Lahabi, Sheida	(202) 622-4910 (202) 622-4940 (202) 622-4940
6511(d)(3)	Special Statute of Limitations for Claims Related to Foreign Tax Credit	CC:PA:02 CC:PA:02 CC:PA:02	McCormick, Francis M. Bradbury, Skyler K. Lahabi, Sheida	(202) 622-4940 (202) 622-4940 (202) 622-4940
6512	Limitations in Case of Petition to Tax	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02 CC:PA:05	McGreevy, Cynthia A. Mikolashek, Adrienne M. Bradbury, Skyler K. McCormick, Francis M. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940 (202) 622-3620
6513	Time Tax Considered Paid	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02 CC:PA:05	McGreevy, Cynthia A. Bradbury, Skyler K. McCormick, Francis M. Brau, Keith L. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-3600 (202) 622-3620
6514	Credit or Refund After Period of Limitation	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02 CC:PA:05	McGreevy, Cynthia A. Lahabi, Sheida McCormick, Francis M. Brau, Keith L. Geier, Tammie A.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-3600 (202) 622-3620
6521	Mitigation Provisions	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. McCormick, Francis M. Brau, Keith L. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3630
6532(a)	Periods of Limitation for Refund Suits	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. McCormick, Francis M. Bradbury, Skyler K. Lahabi, Sheida	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-4940
6532(b)	Periods of Limitation for Erroneous Refund Suits	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Kohn, Debra A. Moran, John M. Stilger, Melissa A. Williams, Laurence K. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3620 (202) 622-3630
6532(c)	Periods of Limitation for Suits Under IR 7426	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Moran, John M. Kohn, Debra A. Stilger, Melissa A. Ferguson, Robin M. Williams, Laurence K.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3620
6533	Cross References	CC:PA:01 CC:PA:02	McGreevy, Cynthia A. Brau, Keith L.	(202) 622-4910 (202) 622-3600
6601-6612	Interest on Underpayments and Overpayments (Generally)	CC:PA:02 CC:PA:01	Branch Contact McGreevy, Cynthia A.	(202) 622-4940 (202) 622-4910

		CC:PA:02 CC:PA:02	Mikolashek, Adrienne M. Gorham, Charles W.	(202) 622-4940 (202) 622-4940
6601(d)(2)	Interest Attributable to Foreign Tax	CC:PA:02 CC:PA:02	Gorham, Charles W. Mikolashek, Adrienne M.	(202) 622-4940 (202) 622-4940
6601(j)	Cost of Living Adjustment Relating to Estate and Gift Tax	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Gorham, Charles W. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6621-6622	Rate of Interest	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Gorham, Charles W. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6621(c)	Increase in Interest for Large Corporate Underpayment	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Mikolashek, Adrienne M. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6621(d)	Interest Netting	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Mikolashek, Adrienne M. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6631	Notice Requirement of Interest Information	CC:PA:01 CC:PA:02 CC:PA:02	McGreevy, Cynthia A. Gorham, Charles W. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6651	Failure to File or Pay Penalty	CC:PA:01 CC:PA:02 CC:PA:02	Semasek, Gerald Gorham, Charles W. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6652	Failure to File Certain Information Returns	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:04	Semasek, Gerald Gorham, Charles W. Lucey, Matthew D. Wyzik, Ryan M.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-3630
6652(b)	Failure to Report Tips	CC:TEGE:EOEG:ET2 CC:PA:02 CC:PA:04 CC:TEGE:EOEG:ET1	Branch Contact Brau, Keith L. Wyzik, Ryan M. Conway, Linda L.	(202) 622-6040 (202) 622-3600 (202) 622-3630 (202) 622-0047
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 CC:PA:02 CC:PA:04	Branch Contact Brau, Keith L. Wyzik, Ryan M.	(202) 622-6070 (202) 622-3600 (202) 622-3630
6652(d)	Annual Registration and Notification by 'Pension Plans	CC:TEGE:EB:QP1 CC:PA:02 CC:TEGE:EB:QP2	Branch Contact Brau, Keith L. Mojiri-Azad, Lisa	(202) 622-6090 (202) 622-3600 (202) 622-6060
6652(e)	Information Required of Certain Deferred Compensation Plans	CC:TEGE:EB:HW CC:PA:02 CC:PA:02 CC:PA:04	Branch Contact Brau, Keith L. Gorham, Charles W. Wyzik, Ryan M.	(202) 622-6080 (202) 622-3600 (202) 622-4940 (202) 622-3630
6653	Failure to Pay Stamp Tax	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:04	Semasek, Gerald Brau, Keith L. Gorham, Charles W. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3600 (202) 622-4940 (202) 622-3630
6654-6655	Failure to Pay Estimated Income Tax	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Lucey, Matthew D. Gorham, Charles W.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6656	Failure to Deposit Certain Taxes	CC:PA:01 CC:PA:02 CC:PA:02	Semasek, Gerald Brau, Keith L. Gorham, Charles W.	(202) 622-4910 (202) 622-3600 (202) 622-4940

6657	Bad Checks	CC:PA:01 CC:PA:02	Semasek, Gerald Gorham, Charles W.	(202) 622-4910 (202) 622-4940
6658	Coordination with Title 11	CC:PA:05	Poole, Donza	(202) 622-3620
6661	Tax Shelters	CC:LB&I:NR:DAL2	Harris, Elaine	(972) 308-7980
6662	Imposition of Accuracy-Related Penalty	CC:PA:01 CC:PA:02 CC:PA:06	Semasek, Gerald McCormick, Francis M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950
6662(e)(h)	Imposition of Accuracy-Related Penalty for Substantial Valuation Mismatch Under Chapter 1	CC:LB&I:HMT:PHI2 CC:PA:02 CC:PA:06	Gilbert, John R. McCormick, Francis M. Williams, Samuel T.	(215) 861-0721 (202) 622-4940 (202) 622-7950
6662A	Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions.	CC:PA:01 CC:PA:02 CC:PA:06	Bremer, Jason A. McCormick, Francis M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950
6663	Imposition of Fraud Penalty	CC:PA:01 CC:PA:02 CC:PA:06	Bremer, Jason A. McCormick, Francis M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950
6664	Definitions and Special Rules	CC:PA:01 CC:PA:02 CC:PA:06	Bremer, Jason A. McCormick, Francis M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950
6665	Applicable Rules	CC:PA:01 CC:PA:02 CC:PA:06	Bremer, Jason A. McCormick, Francis M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950
6671	Rules for Applications of Assessable Penalties	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:02	Bremer, Jason A. McCormick, Francis M. Mikolashek, Adrienne M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-4940 (202) 622-3630
6672	Trust Fund Recovery Penalty	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Stilger, Melissa A. Mezheritsky, Elizabeth K. Moran, John M. Connelly, Kevin Curteman, Thomas W.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6673	Sanctions and Costs Awarded by Courts	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Lucey, Matthew D. Gorham, Charles W.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Mikolashek, Adrienne M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6675	Excessive Claim for Fuel Use	CC:PA:02 CC:PA:02 CC:PSI:B07 CC:PSI:B07	Mikolashek, Adrienne M. Lucey, Matthew D. Langley, Charles J. Beker, Michael H.	(202) 622-4940 (202) 622-3630 (202) 622-3130 (202) 622-3070
6676	Erroneous Claim for Refund or Credit	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. McCormick, Francis M. Gorham, Charles W.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6677	Failure to File Information with Respect to Foreign Trust	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01 CC:PA:01 CC:PA:02	Huynh, Quyen P. Fleeman, M. Grace Yates, Willard W. Sheppard, Timothy S. Lahabi, Sheida	(202) 622-3880 (202) 622-3880 (202) 622-3880 (202) 622-4910 (202) 622-4940

6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:PA:01 CC:PA:05	Sheppard, Timothy S. Geier, Tammie A.	(202) 622-4910 (202) 622-3620
6682	False Information with Respect to Withholding	CC:PA:01 CC:PA:05	Sheppard, Timothy S. Geier, Tammie A.	(202) 622-4910 (202) 622-3620
6683	Failure of Foreign Corporation to File Return of Personal Holding Company Tax	CC:INTL:B02	Mitchell, Jeffery G.	(202) 622-3840
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:EO2	Branch Contact Branch Contact	(202) 622-6070 (202) 622-6080
6684	Penalties with respect to Chapter 42	SE:T:EO:RA:T:3 SE:T:EO:RA:T:3 SE:T:EO:RA:G:2	Holiat, Peter A. Phaup, Lee T. Thomas, Ward L.	(202) 283-8976 (202) 283-8935 (202) 283-8913
6685	Penalty with respect to Public Inspection Requirements	SE:T:EO:RA:G:2 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:1 CC:TEGE:EOEG:EO2	Geoffrey Campbell Branch Contact Ibok, Carolyn A. Branch Contact	(202) 283-8918 (202) 622-6070 (202) 283-8923 (202) 622-6080
6686	Failure to File Returns or Supply Information by DISC or FSC	CC:INTL:B06	Spring, Gregory A.	(202) 435-5265
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:PA:01 CC:PA:06	Sheppard, Timothy S. Williams, Samuel T.	(202) 622-4910 (202) 622-7950
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL:B03	Felker, Barbara A.	(202) 622-3850
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	CC:TEGE:EB:OP1 T:EP CC:TEGE:EB:OP2	Branch Contact Hotline Mojiri-Azad, Lisa	(202) 622-6090 (877) 829-5500 (202) 622-6060
6692	Failure to File Actuarial Report	CC:TEGE:EB:OP1 T:EP	Branch Contact Hotline	(202) 622-6090 (877) 829-5500
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CC:TEGE:EB:QP1 T:EP	Branch Contact Hotline	(202) 622-6090 (877) 829-5500
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:PA:01 CC:PA:02 CC:PA:04	Hara, Michael E. Lucey, Matthew D. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630 (202) 622-3630
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:PA:01 CC:PA:02 CC:PA:04	Hara, Michael E. Lucey, Matthew D. Wyzik, Ryan M.	(202) 622-4910 (202) 622-3630 (202) 622-3630
6695A	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals.	CC:PA:01 CC:PA:02 CC:PA:02	Hara, Michael E. Lucey, Matthew D. McCormick, Francis M.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6696	Rules Applicable to Section 6694 and 6695	CC:PA:01 CC:PA:02 CC:PA:02	Hara, Michael E. McCormick, Francis M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	LaFalce, Richard Baker, Susan T. Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
6698	Failure to File Partnership Returns	CC:PA:01 CC:PA:02 CC:PA:06	Sheppard, Timothy S. Mikolashek, Adrienne M. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-7950

6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	CC:TEGE:EB:QP2 T:EP CC:PA:01 CC:PA:02 CC:PA:07	Branch Contact Hotline Sheppard, Timothy S. Lucey, Matthew D. Howard, Matthew P.	(202) 622-6060 (877) 829-5500 (202) 622-4910 (202) 622-3630 (202) 622-7950
6700	Promoting Abusive Tax Shelters	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Lucey, Matthew D. McCormick, Francis M.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Lucey, Matthew D. McCormick, Francis M.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6702	Frivolous Income Tax Return	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:06	King, Carlton W. Lucey, Matthew D. Bradbury, Skyler K. Williams, Samuel T.	(202) 622-4910 (202) 622-3630 (202) 622-4940 (202) 622-7950
6703	Rules Applicable to Penalties	CC:PA:01 CC:PA:02 CC:PA:02	King, Carlton W. Lucey, Matthew D. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-3630 (202) 622-4940
6704	Failure to Keep Records, Etc.	CC:TEGE:EB:QP1 CC:PA:02 CC:TEGE:EB:QP2	Branch Contact Branch Contact Mojiri-Azad, Lisa	(202) 622-6090 (202) 622-4940 (202) 622-6060
6705	Failure by Broker To Provide Notice To Payors	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Martin, Robert A. Silber, David Bennett, Alice M.	(202) 622-3920 (202) 622-3930 (202) 622-3950
6706	Original Issue Discount Information Requirements	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:PA:01 CC:PA:02 CC:PA:02 CC:PA:06	Sheppard, Timothy S. McCormick, Francis M. Lucey, Matthew D. Williams, Samuel T.	(202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-7950
6707A	Penalty For Failure To Include Reportable Transaction With Return	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-4940
6709	Penalties with Respect to Mortgage Credit Certificates	CC:PA:01 CC:PA:02	Sheppard, Timothy S. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-4940
6710	Failure to Disclose Nondeductibility	SE:T:EO:RA:G:2 SE:T:EO:RA:G:1	Geoffrey Campbell Ibok, Carolyn A.	(202) 283-8918 (202) 283-8923
6711	Failure to Disclose Availability of Information	SE:T:EO:RA:G:2 SE:T:EO:RA:G:1	Geoffrey Campbell Ibok, Carolyn A.	(202) 283-8918 (202) 283-8923
6712	Failure to Disclose Treaty-based Return Positions	CC:INTL:B01 CC:INTL:B01 CC:INTL:B01	Bray, Patricia A. Karzon, Elizabeth U. Edson, Cheryl A.	(202) 622-3880 (202) 622-3880 (202) 622-3880
6713	Disclosure or Use of Information by Preparers of Returns	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Mikolashek, Adrienne M. Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6714	Failure to Meet Disclosure Requirements	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. Mikolashek, Adrienne M. Bradbury, Skyler K.	(202) 622-4910 (202) 622-4940 (202) 622-4940
6715	Dyed Fuel Sold for Use or Used in Taxable Use	CC:PSI:B07	Langley, Charles J.	(202) 622-3130

6715A	Tampering with or Failing to Maintain Security Requirements for Mechanical Dye Injection Systems	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6717	Refusal of Entry	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6718	Failure to Display Registration on Vessels	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6719	Failure to Register	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6721-6724	Failure to Comply with Information Reporting Requirements	CC:PA:01 CC:PA:05	Goldstein, Ronald J. Geier, Tammie A.	(202) 622-4910 (202) 622-3620
6725	Failure to Report Information under Section 4101	CC:PSI:B07	Langley, Charles J.	(202) 622-3130
6751	Procedural Rules for Penalties	CC:PA:01 CC:PA:02 CC:PA:02	Goldstein, Ronald J. Mikolashek, Adrienne M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
6801	Authority Relating to Creation and Distribution of Instructions, Forms etc.	CC:PA:01 CC:PA:04 CC:PA:06	Goldstein, Ronald J. Wyzik, Ryan M. Williams, Samuel T.	(202) 622-4910 (202) 622-3630 (202) 622-7950
6851	Termination Assessments of Income Tax	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Slonina, Mary I. Stilger, Melissa A. Moran, John M.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6852	Termination Assessments	SE:T:EO:RA:T:3 CC:TEGE:EOEG:EO1	Lieber, Theodore Branch Contact	(202) 283-8999 (202) 622-6070
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Moran, John M. Slonina, Mary I. Stilger, Melissa A.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6862	Jeopardy Assessment of Taxes Other Than Income, Estate, Gift and Certain Excise Taxes	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Moran, John M. Slonina, Mary I. Stilger, Melissa A.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6863	Stay of Collection of Jeopardy Assessments	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Moran, John M. Stilger, Melissa A. Slonina, Mary I.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6864	Termination of Extended Period for Payment in Case of Carryback	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Slonina, Mary I. Stilger, Melissa A. Moran, John M.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:04	Records, Jennifer A. Hanemann, Spence W. Castaneda, Shannon K. Ferguson, Robin M.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3630
6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings	CC:PA:05	Poole, Donza	(202) 622-3620

6872	Suspension of Period on Assessment	CC:PA:05	Poole, Donza	(202) 622-3620
6873	Unpaid Claims	CC:PA:05	Poole, Donza	(202) 622-3620
6901	Transferees and Fiduciaries - Transferred Assets	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Dunlap, Amanda F. Hanemann, Spence W. Slonina, Mary I. Grogan, Deborah Castaneda, Shannon K. Curteman, Thomas W. Connelly, Kevin	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6902	Provisions of Special Application to Transfer	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Dunlap, Amanda F. Hanemann, Spence W. Grogan, Deborah Castaneda, Shannon K. Slonina, Mary I. Connelly, Kevin Curteman, Thomas W.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6903	Notice of Fiduciary Relationship	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Dunlap, Amanda F. Hanemann, Spence W. Castaneda, Shannon K. Grogan, Deborah Slonina, Mary I. Curteman, Thomas W. Rosen, Nathan B.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
6904	Prohibition of Injunctions	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:03	Stilger, Melissa A. Mezheritsky, Elizabeth K. Castaneda, Shannon K. Slonina, Mary I.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3600
6905	Discharge of Executor from Personal Liability	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Records, Jennifer A. Castaneda, Shannon K. Slonina, Mary I. Ferguson, Robin M.	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630
7101	Form of Bonds	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Castaneda, Shannon K. Stilger, Melissa A. Slonina, Mary I. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
7102	Single Bond in Lieu of Multiple Bonds	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Slonina, Mary I. Castaneda, Shannon K. Stilger, Melissa A. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
7103	Bonds	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Slonina, Mary I. Castaneda, Shannon K. Stilger, Melissa A. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
7121	Closing Agreements	CC:PA:05	Donnelly, Deirdre A.	(202) 622-3620
7122	Compromises	CC:PA:05	Ryan, Walter	(202) 622-3620
7123	Appeal Dispute Resolution Procedures	CC:PA:02 CC:PA:07	Armstrong, Gregory T. Goldstein, Alicia E.	(202) 622-4940 (202) 622-3630
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:CT	Office Contact	(202) 622-4470
7213	Unauthorized Disclosure of Return or	CC:PA:06	Newsome, Helene R.	(202) 622-7950

		CC:PA:07	Mielke, Amy L.	(202) 622-4570
7213A	Unauthorized Inspection of Returns or Return Information	CC:PA:06 CC:PA:07	Newsome, Helene R. Mielke, Amy L.	(202) 622-7950 (202) 622-4570
7216	Disclosure or Use of Information by Return Preparers	CC:PA:01 CC:PA:02 CC:PA:02	Branch Contact Bradbury, Skyler K. Mikolashek, Adrienne M.	(202) 622-4910 (202) 622-4940 (202) 622-4940
7231	Failure to Obtain License for Collection of Foreign Items	CC:INTL	Lew, Mae J.	(202) 622-3810
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
7261	Representation that Retailers' Excise Tax is Excluded from Price of Article	CC:PSI:B07	Gabrysh, Celia A.	(202) 622-3130
7301	Property Subject to Tax	CC:CT	Office Contact	(202) 622-4470
7302	Property Used in Violation of Internal Revenue Laws	CC:CT	Office Contact	(202) 622-4470
7303	Other Property Subject to Forfeiture	CC:CT	Office Contact	(202) 622-4470
7304	Penalty for Fraudulently Claiming	CC:CT	Office Contact	(202) 622-4470
7321-7327	Procedure and Administration	CC:CT	Office Contact	(202) 622-4470
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:CT	Office Contact	(202) 622-4470
7401	Authorization of Suits	CC:PA:01 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Stilger, Melissa A. Ferguson, Robin M.	(202) 622-4910 (202) 622-3600 (202) 622-3630
7402(a)	Jurisdiction of District Courts to Issue Orders, Processes and Judgments	CC:PA:05	Melcher, Glenn J.	(202) 622-3620
7402(b)	Jurisdiction of District Courts to Enforce Summonses	CC:PA:07	Karon, Steven L.	(202) 622-4570
7402(e)	Jurisdiction of District Courts to Quiet Title	CC:PA:01 CC:PA:03 CC:PA:03	Griffin, Adrienne E. Stilger, Melissa A. Slonina, Mary I.	(202) 622-4910 (202) 622-3600 (202) 622-3600
7403	Action to Enforce Lien	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Castaneda, Shannon K. Grogan, Deborah Kohn, Debra A. Rosen, Nathan B. Ferguson, Robin M.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7404	Civil Action for Estate Taxes	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:07	Griffin, Adrienne E. Records, Jennifer A. Slonina, Mary I. Castaneda, Shannon K. Curteman, Thomas W. Benson, Eric P.	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-4570
7405	Erroneous Refunds	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Dunlap, Amanda F. Stilger, Melissa A. Grogan, Deborah Kohn, Debra A. Curteman, Thomas W.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630

7406	Disposition of Judgments and Moneys Received	CC:PA:01 CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:06	Griffin, Adrienne E. Records, Jennifer A. Stilger, Melissa A. Kohn, Debra A. Curteman, Thomas W. Segal, Melissa	(202) 622-4910 (202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3600
7407	Action to Enjoin Income Tax Return Preparers	CC:PA:01 CC:PA:02 CC:PA:02	Branch Contact McCormick, Francis M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
7408	Action to Enjoin Promoters of Abusive Tax Shelters	CC:PA:01 CC:PA:02 CC:PA:02	Sheppard, Timothy S. McCormick, Francis M. Lucey, Matthew D.	(202) 622-4910 (202) 622-4940 (202) 622-3630
7409	Enjoining Flagrant Political Expenditures	SE:T:EO:RA:T:1 SE:T:EO:RA:T:1 CC:PA:02 CC:TEGE:EOEG:EO1 SE:T:EO:RA:G:2 CC:PA:01	Lowe, Justin J. Buller, Siri Branch Contact Branch Contact Megosh, Andrew Sheppard, Timothy S.	(202) 283-9486 (202) 283-9483 (202) 622-4940 (202) 622-6070 (202) 283-8942 (202) 622-4910
7421	Anti Injunction Act	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Slonina, Mary I. Castaneda, Shannon K. Stilger, Melissa A. Mezheritsky, Elizabeth K. Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
7422	Civil Actions for Refund	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Moran, John M. Kohn, Debra A. Grogan, Deborah Ferguson, Robin M. Curteman, Thomas W. Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630 (202) 622-3630
7422(j)	Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made	CC:PA:04 CC:PA:01 CC:PA:03 CC:PA:03	Branch Contact Griffin, Adrienne E. Grogan, Deborah Castaneda, Shannon K.	(202) 622-3630 (202) 622-4910 (202) 622-3600 (202) 622-3600
7423	Repayments to Officers or Employees	CC:PA:01 CC:PA:03 CC:PA:04	Griffin, Adrienne E. Moran, John M. Rosen, Nathan B.	(202) 622-4910 (202) 622-3600 (202) 622-3630
7424	Intervention	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Stilger, Melissa A. Grogan, Deborah Ferguson, Robin M. Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7425	Discharge of Liens	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Kohn, Debra A. Stilger, Melissa A. Grogan, Deborah Ferguson, Robin M. Rosen, Nathan B. Williams, Laurence K.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630 (202) 622-3620
7426	Suits by Third Parties	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Stilger, Melissa A. Grogan, Deborah Ferguson, Robin M. Williams, Laurence K.	(202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3620
7427	Income Tax Return Preparers (Burden of Proof)	CC:PA:02 CC:PA:07	Cooper, Matthew S. Karon, Steven L.	(202) 622-4940 (202) 622-4570
7428	Declaratory Judgments	SE:T:EO:RA:G:2 SE:T:EO:RA:T:3	Megosh, Andrew Phaup, Lee T.	(202) 283-8942 (202) 283-8935

		CC:ITA:B02 CC:TEGE:EOEG:EO1	Rogers, Helen F. Blumenfeld, Michael B.	(202) 622-7900 (202) 622-6070
7429	Review of Jeopardy Levy or Assessment Procedures	CC:PA:01 CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:03	Records, Jennifer A. Hanemann, Spence W. Moran, John M. Slonina, Mary I. Stilger, Melissa A.	(202) 622-4910 (202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3600
7430	Awarding of Costs and Certain Fees	CC:PA:05	Conley, Joseph	(202) 622-3620
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) 622-7950 (202) 622-4570
7432	Civil Damages for Failure to Release Lien	CC:PA:05	Conley, Joseph	(202) 622-3620
7433	Civil Damages for Unauthorized Collection Actions	CC:PA:02 CC:PA:05	Bradbury, Skyler K. Conley, Joseph	(202) 622-4940 (202) 622-3620
7434	Civil Damages for Fraudulent Filing of Information Returns	CC:PA:01 CC:PA:05	Goldstein, Ronald J. Geier, Tammie A.	(202) 622-4910 (202) 622-3620
7435	Unauthorized Enticement of Information Disclosure	CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Stilger, Melissa A. Slonina, Mary I. Connelly, Kevin Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7436	Proceedings for Determination of Employment Status	CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1 CC:TEGE:EOEG:ET1	Donis, Ligeia M. Wilson, Rebecca S. Rogers, Elliot M.	(202) 622-0047 (202) 622-0047 (202) 622-0047
7441-7464	Tax Court	CC:PA:06 CC:PA:07	Thomas, Lowell D. Mielke, Amy L.	(202) 622-7950 (202) 622-4570
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:TEGE:EB:OP2 CC:TEGE:EB:QP1	Branch Contact Roach, Michael J.	(202) 622-6060 (202) 622-6090
7477	Declaratory Judgments Relating to Value of Certain Gifts	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	SE:T:EO	Office Contact	(202) 283-2300
7479	Court Review of Tax Court Decisions	CC:PA:03 CC:PA:07	Stilger, Melissa A. Benson, Eric P.	(202) 622-3600 (202) 622-4570
7479	Declaratory Judgment With Respect to 6166 Election	CC:PA:01 CC:PA:03 CC:PA:03	Records, Jennifer A. Slonina, Mary I. Stilger, Melissa A.	(202) 622-4910 (202) 622-3600 (202) 622-3600
7481-7486	Court Review of Tax Court Decisions	CC:PA:06 CC:PA:07	Thomas, Lowell D. Mielke, Amy L.	(202) 622-7950 (202) 622-4570
7491	Burden of Proof	CC:PA:02 CC:PA:07	Armstrong, Gregory T. Howard, Matthew P.	(202) 622-4940 (202) 622-7950
7501	Liability for Taxes Withheld or Collected	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Hanemann, Spence W. Grogan, Deborah Slonina, Mary I. Connelly, Kevin Rosen, Nathan B.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7502	Timely Mailing Treated as Timely Filing and Paying	CC:PA:06 CC:PA:07	Thomas, Lowell D. Karon, Steven L.	(202) 622-7950 (202) 622-4570

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) 622-7950 (202) 622-4570
7504	Fractional Parts of a Dollar	CC:PA:02	Armstrong, Gregory T.	(202) 622-4940
7505	Sale of Personal Property	CC:PA:01 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Grogan, Deborah Connelly, Kevin Ferguson, Robin M.	(202) 622-4910 (202) 622-3600 (202) 622-3630 (202) 622-3630
7506	Administration of Real Estate	CC:PA:01 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Grogan, Deborah Ferguson, Robin M. Connelly, Kevin	(202) 622-4910 (202) 622-3600 (202) 622-3630 (202) 622-3630
7507	Exemption of Insolvent Banks from Tax	CC:FIP:B01	Martin, Robert A.	(202) 622-3920
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:PA:07 CC:PA:07 CC:PA:07	Tate, Sarah E. Goldstein, Alicia E. Keys, Mary E.	(202) 622-4570 (202) 622-3630 (202) 622-4570
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	Goldstein, Alicia E. Tate, Sarah E. Keys, Mary E.	(202) 622-3630 (202) 622-4570 (202) 622-4570
7509	Expenditures Incurred by the U.S. Postal Service	CC:PA:01 CC:PA:02	Pierce, Danielle W. Gorham, Charles W.	(202) 622-4910 (202) 622-4940
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) 622-4920 (202) 622-4960
7512	Separate Accounting for Trust Fund Taxes	CC:PA:02 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04 CC:PA:04	Hanemann, Spence W. Mezheritsky, Elizabeth K. Stilger, Melissa A. Curteman, Thomas W. Connelly, Kevin Rosen, Nathan B.	(202) 622-4940 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630 (202) 622-3630
7513	Reproduction of Returns and Other Documents	CC:PA:01 CC:PA:03 CC:PA:07	Pierce, Danielle W. Hartford, James G. Howard, Matthew P.	(202) 622-4910 (202) 622-3600 (202) 622-7950
7514	Authority to Prescribe or Modify Seals	CC:PA:07	Howard, Matthew P.	(202) 622-7950
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:PSI:B04	MacEachen, John D.	(202) 622-3090
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:PSI:B05	McDonnell, David H.	(202) 622-3040
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:ITA:B05 CC:ITA:B05	Cavanaugh, Lore B. Schmit, Michael F.	(202) 622-4960 (202) 622-4960
7520	Valuation Tables	CC:PSI:B03 CC:PSI:B04	Malone, DeAnn K. Damazo, Lane H.	(202) 622-3070 (202) 622-3090
7521	Procedures Involving Taxpayer Interviews	CC:PA:01 CC:PA:01 CC:PA:06 CC:PA:07	Pierce, Danielle W. King, Carlton W. Gillin, Kevin G. Howard, Matthew P.	(202) 622-4910 (202) 622-4910 (202) 622-7950 (202) 622-7950
7522	Content of Tax Due, Deficiency, and Other Notices	CC:PA:01 CC:PA:07	Pierce, Danielle W. Howard, Matthew P.	(202) 622-4910 (202) 622-7950

7524	Annual Notice of Tax Delinquency	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04	Mezheritsky, Elizabeth K. Stilger, Melissa A. Mezheritsky, Elizabeth K. Curtleman, Thomas W.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630
7525	Confidentiality Privileges Relating to Taxpayer Communications	CC:PA:06	Spatz, William V.	(202) 622-7950
7526	Low-Income Taxpayer Clinics	CC:NTA	Hartford, Susan L.	(202) 622-7852
7528	User Fees for Rulings Program	CC:PA:05	Beard, G. William	(202) 622-3620
7601	Canvass of Districts for Taxable Persons and Objects	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Gillin, Kevin G. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7601-7611	Examination and Inspection	CC:CT	Office Contact	(202) 622-4470
7602	Examination of Books and Witnesses	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Gillin, Kevin G. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7602(e)	Limitation on Examination on Unreported Income	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Gillin, Kevin G. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7603	Service of Summons	CC:PA:01 CC:PA:02 CC:PA:07 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Karon, Steven L. Benson, Eric P.	(202) 622-4910 (202) 622-4940 (202) 622-4570 (202) 622-4570
7604	Enforcement of Summons	CC:PA:01 CC:PA:02 CC:PA:07 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Rawlins, Elizabeth D. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7605	Time and Place of Examination	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Donnelly, Mary K. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7606	Entry of Premises for Examination of Taxable Objects	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Donnelly, Mary K. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7609	Special Procedures for Third-Party Summonses	CC:PA:01 CC:PA:02 CC:PA:07 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Karon, Steven L. Benson, Eric P.	(202) 622-4910 (202) 622-4940 (202) 622-4570 (202) 622-4570
7610	Fees and Costs for Witnesses	CC:PA:01 CC:PA:02 CC:PA:06 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Donnelly, Mary K. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-7950 (202) 622-4570
7611	Restrictions on Church Tax Inquiries and 'Examinations	CC:TEGE:EOEG:EO1	Branch Contact	(202) 622-6070
7612	Special Procedures for Summonses of Computer Software	CC:PA:01 CC:PA:02 CC:PA:07	King, Carlton W. Armstrong, Gregory T. Karon, Steven L.	(202) 622-4910 (202) 622-4940 (202) 622-4570

		CC:PA:07	Rawlins, Elizabeth D.	(202) 622-7950
7622	Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds	CC:PA:01 CC:PA:02 CC:PA:06	King, Carlton W. Armstrong, Gregory T. Donnelly, Mary K.	(202) 622-4910 (202) 622-4940 (202) 622-7950
7623	Expenses of Detection of Underpayments and Fraud	CC:PA:06 CC:PA:07 CC:PA:07	Newsome, Helene R. Wearing, Robert T. Rawlins, Elizabeth D.	(202) 622-7950 (202) 622-4570 (202) 622-7950
7651	Administration and Collection of Taxes in Possessions	CC:INTL:B01 CC:INTL:B07 CC:INTL:B07	Lor, Rosy L. Cadenas, Ricardo A. Giblen, Douglas L.	(202) 622-3880 (202) 435-5262 (202) 435-5262
7653	Shipments From the United States	CC:INTL:B07	Skutley, Michael R.	(202) 435-5262
7654	Coordination of United States and Certain Possession Individual Income Taxes	CC:INTL:B07 CC:INTL:B07	Skutley, Michael R. Cadenas, Ricardo A.	(202) 435-5262 (202) 435-5262
7701	Fixed Investment Trusts/Multiple Class Trusts	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	Imholtz, Diana A. Silber, David Bennett, Alice M. Morrison, Christina A.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
7701(a)(2)	Partnership and Partner	CC:HC CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Smyczek, Jason T. Gootzeit, Ronald M. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3860 (202) 622-3860 (202) 622-3050 (202) 622-3060
7701(a)(3)	Corporation (Classification of Association)	CC:HC CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Smyczek, Jason T. Gootzeit, Ronald M. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3860 (202) 622-3860 (202) 622-3050 (202) 622-3060
7701(a)(4)(5)	Domestic/Foreign Partnership	CC:HC CC:INTL:B04 CC:INTL:B04 CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Smyczek, Jason T. Gootzeit, Ronald M. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3860 (202) 622-3860 (202) 622-3050 (202) 622-3060
7701(a)(6)	Fiduciary	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
7701(a)(8)	Shareholder	CC:CORP CC:CORP CC:CORP	General Information Office Contact Field Personnel	(202) 622-7700 (202) 622-7700 (202) 622-8130
7701(a)(18)	International Organization	CC:INTL:B03	Juster, David A.	(202) 622-3850
7701(a)(19)	Domestic Building and Loan Association	CC:FIP:B02	Silber, David	(202) 622-3930
7701(a)(31)	Foreign Estate or Trust	CC:INTL:B01 CC:INTL:B01	Fleeman, M. Grace Yates, Willard W.	(202) 622-3880 (202) 622-3880
7701(a)(32)	Cooperative Banks	CC:FIP:B02	Silber, David	(202) 622-3930
7701(a)(39)	Persons Living Outside U.S.	CC:ITA:B04 CC:ITA:B05 CC:ITA:B05	Toomey, Stephen J. Aramburu, John M. Schwartz, Edward C.	(202) 622-4920 (202) 622-4960 (202) 622-4960
7701(a)(40)	Indian Tribal Government	CC:TEGE:EOEG:ET1	Wilson, Rebecca S.	(202) 622-0047

7701(a)(42)-(45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	CC:FIP:B03	Blanchard, William E.	(202) 622-3950
7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL:B01 CC:INTL:B01 CC:INTL:B03	Fleeman, M. Grace Edson, Cheryl A. Juster, David A.	(202) 622-3880 (202) 622-3880 (202) 622-3850
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) 622-4920 (202) 622-4960 (202) 622-4960
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	CC:PSI:B06	Friedman, Peter C.	(202) 622-3110
7701(f)	Use of Related Persons & Passthrough Entities	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03	Martin, Robert A. Silber, David Blanchard, William E.	(202) 622-3920 (202) 622-3930 (202) 622-3950
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
7701(h)	Motor Vehicle Operating Leases	CC:ITA:B07	Harvey, Bernard P.	(202) 622-4930
7701(i)	Taxable Mortgage Pools	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:FIP:B06	LaFalce, Richard Baker, Susan T. Bennett, Alice M. Rogers, John W.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-4695
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:TEGE:EB:QP2	Kinard, Pamela R.	(202) 622-6060
7701(l)	Fast-Pay Stock	CC:FIP:B02	Silber, David	(202) 622-3930
7701(l)	International Conduit Transactions	CC:FIP:B06 CC:INTL:B02 CC:LB&I:NR:DAL2	Morrison, Christina A. Mitchell, Jeffery G. Harris, Elaine	(202) 622-4695 (202) 622-3840 (972) 308-7980
7702	Life Insurance Contract Defined	CC:FIP:B04	Glover, John E.	(202) 622-3970
7702A	Modified Endowment Contract Defined	CC:FIP:B04 CC:FIP:B04	Glover, John E. Glover, John E.	(202) 622-3970 (202) 622-3970
7702B	Treatment of Qualified Longterm Care Insurance	CC:FIP:B04	Flum, Sheryl B.	(202) 622-3970
7703	Determination of Marital Status	CC:ITA:B04 CC:ITA:B04 CC:ITA:B05 CC:PA:01 CC:PA:02 CC:PA:04 CC:PA:05	Toomey, Stephen J. Driscoll, Victoria J. Schwartz, Edward C. Goldstein, Ronald J. Lahabi, Sheida Wyzik, Ryan M. Geier, Tammie A.	(202) 622-4920 (202) 622-4920 (202) 622-4960 (202) 622-4910 (202) 622-4940 (202) 622-3630 (202) 622-3620
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:HC CC:PSI:B01 CC:PSI:B02	Ellison, Christine E. Haglund, David R. Liquerman, Melissa C.	(202) 622-3070 (202) 622-3050 (202) 622-3060
7803(c)	Office of the Taxpayer Advocate	CC:NTA CC:NTA	Feldman, Janice R. Hartford, Susan L.	(202) 622-8488 (202) 622-7852
7806	Construction of Title	CC:PA:02	Armstrong, Gregory T.	(202) 622-4940
7807	Rules in Effect on Enactment of This Title	CC:PA:06	Thomas, Lowell D.	(202) 622-7950

7809	Deposit of Collections	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Stilger, Melissa A. Slonina, Mary I. Mezheritsky, Elizabeth K. Connelly, Kevin Rosen, Nathan B.	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7810	Revolving Fund for Redemption of Real Property	CC:PA:03 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Slonina, Mary I. Stilger, Melissa A. Mezheritsky, Elizabeth K. Ferguson, Robin M. Connelly, Kevin	(202) 622-3600 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
7811	Taxpayer Assistance Orders	CC:NTA CC:NTA	Hartford, Susan L. Feldman, Janice R.	(202) 622-7852 (202) 622-8488
7852(d)	Treaty Obligations	CC:INTL:B01 CC:INTL:B01	Karzon, Elizabeth U. Fleeman, M. Grace	(202) 622-3880 (202) 622-3880
7852(e)	Other Applicable Rules - Privacy Act	CC:PA:06 CC:PA:07	Segal, Melissa Tate, Sarah E.	(202) 622-3600 (202) 622-4570
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) 622-6070 (202) 622-3980 (202) 622-3980
7872	Treatment of Loans with Below Market Rate Interest (Except Gift Loans)	CC:FIP:B01 CC:FIP:B02 CC:FIP:B03 CC:INTL:B05	LaFalce, Richard Silber, David Blanchard, William E. Dorfman, Jeffrey L.	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3870
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:CORP CC:CORP CC:CORP	Field Personnel Office Contact General Information	(202) 622-8130 (202) 622-7700 (202) 622-7700
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) 622-0047 (202) 622-6040
7874	Expatriated Entities	CC:INTL:B04	Cahn, Milton M.	(202) 622-3860
8001-23	Joint Committee	CC:PA:01 CC:PA:03 CC:PA:03 CC:PA:04 CC:PA:04	Griffin, Adrienne E. Castaneda, Shannon K. Mezheritsky, Elizabeth K. Curtleman, Thomas W. Rosen, Nathan B.	(202) 622-4910 (202) 622-3600 (202) 622-3600 (202) 622-3630 (202) 622-3630
8001-8005	Organization and Membership of the Joint Committee	CC:PA:04 CC:PA:03	Branch Contact Branch Contact	(202) 622-3630 (202) 622-3600
9001-9042	Presidential Election Campaign Fund	CC:TEGE:EOEG:EO1 CC:ITA:B06	Branch Contact Fisher, Kari L.	(202) 622-6070 (202) 622-4970
9037	Payments to Eligible Candidates	CC:ITA:B07 CC:ITA:B07	Meola, Karla M. Faron, John R.	(202) 622-4930 (202) 622-4930
9701-9722	Coal Industry Health Benefits	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:TEGE:EB:HW	Branch Contact	(202) 622-6080