

5425. IRS Code and Subject Matter Directory

This roster was adapted from the most recent *Code and Subject Matter Directory* published by the IRS (May. 1, 2017) as part of its *Office of Chief Counsel Telephone Directory*. There is an index listed by Subject Area at the end of this chapter.

| Code Section | Subject Area | Office | Contact | Telephone |
|--------------|---|---------------|--------------------|----------------|
| 1(h) | Maximum Capital Gains Rates for Individuals | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| 1 (h)(11) | Dividends Taxed as Net Capital Gains | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Rosy Lor | (202) 317-6933 |
| 2 | Definitions and Special Rules | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 3 | Tables for Individuals | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 4 | Repealed — Rules for Optional Tax | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 5 | Cross References Relating to Tax on Individuals | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 11 | Tax Imposed — Corporations | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 12 | Cross References Relating to Tax on Corporations | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 15 | Effect of Changes | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 21 | Expenses for Household and Dependent Care Services Necessary for Gainful Employment | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 22 | Credit for the Elderly and the Permanently and Totally Disabled | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| 23 | Adoption Expense Tax Credit | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B04) | Angella Warren | (202) 317-4718 |
| 24 | Child Tax Credit | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 25 | Interest on Certain Home Mortgages | (CC:FIP:B05) | Lewis Bell | (202) 317-4565 |

| Code Section | Subject Area | Office | Contact | Telephone |
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| 25A | Hope and Lifetime Learning Credits | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 25B | Elective Deferrals and IRA contributions by certain individuals/Retirement Savers Credit | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 25C | Nonbusiness Energy Property | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 25D | Residential Energy Efficient Property | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 26 | Limitation Based on Tax Liability | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 27 | Taxes of Foreign Countries and Possessions | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| 29 | Credit for Producing Fuel From a Nonconventional Source From Other Than Natural Resources | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 30 | Credit for Qualified Electric Vehicles | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 30B | Alternative Motor Vehicle Credit | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 30C | Clean-fuel Vehicle Refueling Property Credit | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 30D | Qualified Plug-In Electric Vehicle Credit | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 31 | Tax Withheld on Wages | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 32 | Earned Income Tax Credit | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 34 | Certain Uses of Gasoline and Special Fuels | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 35 | Health Insurance Costs of Eligible Individuals | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |
| 36 | First-time Homebuyer Credit | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B05) | Christina Glendening | (202) 317-7006 |
| 36A | Making Work Pay Credit | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 36B | Refundable Credit for Coverage Under a Qualified Health Plan | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |

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|---------------------|--|--------------------|------------------------|----------------|
| 36C | Adoption Expense Tax Credit | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| 38 | General Business Credit | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 39 | Carryback and Carryforward of Unused Credits | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 40 | Alcohol Used as a Fuel | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 40A | Biodiesel Used As A Fuel | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 41 | Credit for Increasing Research Activities | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| | | (CC:PSI:B06) | Jennifer Records | (202) 317-5270 |
| 42 | Low Income Housing Credit | (CC:PSI:B05) | Jian Grant | (202) 317-5112 |
| | | (CC:PSI:B05) | Christopher Wilson | (202) 317-5122 |
| 43 | Enhanced Oil Recovery Credit | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 44 | Expenditures to Provide Access to Disabled Individuals | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 45 | Electricity Produced from Certain Renewable Resources | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 45A | Indian Employment Credit | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 45B | Credit for Employer Social Security Taxes Paid With Respect to Employee Cash | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 45C | Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions | (CC:PSI:B06) | Jennifer Records | (202) 317-5270 |
| 45D | New Markets Tax Credit | (CC:PSI:B05) | James Holmes | (202) 317-5114 |
| | | (CC:PSI:B05) | Jian Grant | (202) 317-5112 |
| 45F | Employer-Provided Child Care Credit | (CC:PSI:B05) | James Holmes | (202) 317-5114 |
| 45G | Railroad Track Maintenance Credit | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 45I | Credit for Producing Oil and Gas from Marginal Wells | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 45J | Credit for Production from Advanced Nuclear Power Facilities | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 45K | Credit for Producing Fuel from a Nonconventional Source | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 45M | Energy Efficient Appliance Credit | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 45N | Mine Rescue Team Training Credit | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 45O | Agricultural Chemical Security Credit | (CC:PSI:B05) | James Rider | (202) 317-4067 |
| 46 (Repealed) | Amount of Credit for Public Utility Property; Normalization | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 46(b)(2) (Repealed) | Energy Percentage | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 46(b)(3) (Repealed) | Special Rule for Certain Energy Property | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 46(c)(2) (Repealed) | Applicable Percentage in Certain Cases | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |

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| 46(c)(4) (Repealed) | Progress Expenditures | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 46(d) (Repealed) | Progress Expenditures | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 46(f) (Repealed) | Limitations in Case of Certain Regulated Companies | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 47 | Rehabilitation Credit | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 48 | Energy Credit | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 48(a)(1) (Repealed) | Section 38 Property | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 48(a)(2) (Repealed) | Property Used Outside the United States | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 48(a)(3) (Repealed) | Property Used for Lodging | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 48(a)(4) (Repealed) | Property Used by Certain Tax Exempt Organizations | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 48(a)(5) (Repealed) | Property Used by Governmental Units or Foreign Persons or Entities | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 48(b) | Reforestation Credit | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 48(d) (Repealed) | Certain Leased Property | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| | | (CC:PSI:B06) | Jennifer Records | (202) 317-5270 |
| 48(p) (Repealed) | Single Purpose Agricultural or Horticultural Structure Defined | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 48A | Qualifying Advanced Coal Project Credit | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 48B | Qualifying Gasification Project Credit | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| | | (CC:SB:7:SF:3) | Michael Skeen | (415) 547-3785 |
| 48C | Qualifying Advanced Energy Project Credit | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 48D | Qualifying Therapeutic Discovery Project Credit | (CC:PSI:B05) | James Rider | (202) 317-4067 |
| 49 | At-Risk Rules | (CC:PSI:B05) | James Rider | (202) 317-4067 |
| 50 | Other Special Rules | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| | Termination of Regular Percentage | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 51 | Amount of Credit Work Opportunity Tax Credit (WOTC) (formerly TJTC) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 51A | Temporary Incentives for Employing Long-Term Family Assistance Recipients (Welfare to Work Credits) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 52 | Special Rules — WOTC (formerly TJTC) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 53 | Credit for Prior Year Minimum Tax Liability | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |

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| 54 | Clean Renewable Energy Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| | Credit to Holders Of Clean Renewable Energy Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 54A | Qualified Tax Credit Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| | | (CC:FIP:B05) | Zoran Stojanovic | (202) 317-4564 |
| 54AA | Build America Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 54B | Qualified Forestry Conservation Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 54C | New Clean Renewable Energy Bonds | (CC:FIP:B05) | Zoran Stojanovic | (202) 317-4564 |
| 54D | Qualified Energy Conservation Bonds | (CC:FIP:B05) | David White | (202) 317-4562 |
| 54E | Qualified Zone Academy Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 54F | Qualified School Construction Bonds | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 55 | Alternative Minimum Tax Maximum Capital Gains Rates for Individuals | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 56 | Adjustments in Computing AMT Income | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 56(a)(1) | Depreciation | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| 56(a)(2) | Mining Exploration and Development Costs | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 56(a)(5) | Pollution Control Facilities | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 56(a)(6) | Adjusted Basis | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| 57 | Items of Tax Preference | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 57(a)(1)&(2) | Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 58 | Denial of Certain Losses | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 59 | Alternative Minimum Tax — Other Definitions and Special Rules | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 59(a) | Alternative Minimum Tax Foreign Tax Credit | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| 59(e) | Optional 10-Year Writeoff or Intangible Drilling Costs and Mining Exploration and Development Costs | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 59A | Environmental Tax | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |

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| 61 | Advance Rentals Method Changes Income From Discharge of Indebtedness | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| | Community Income | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | Equipment Leasing | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | Fringe Benefits | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |

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| 61 (Continued) | Gross Income Defined (In General) | (CC:ITA:B05) | John Aramburu | (202) 317-7006 | |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 | |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 | |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 | |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 | |
| | Indians | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 | |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 | |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 | |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 | |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 | |
| | Split Dollar Life Insurance | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 | |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 | |
| | | (CC:ITA:B05) | Christina Glendening | (202) 317-7006 | |
| | Student Loan Cancellations | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 | |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 | |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 | |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 | |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 | |
| | Vow of Poverty — Income Tax | (CC:TEGE:EOEG:ET2) | Jean Casey | (202) 317-4774 | |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 | |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 | |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 | |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 | |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 | |
| | Vow of Poverty — Withholding Tax | (CC:TEGE:EOEG:ET2) | Jean Casey | (202) 317-4774 | |
| | 62 | Adjusted Gross Income Defined | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| (CC:ITA:B05) | | | Martin Osborne | (202) 317-7006 | |
| (CC:ITA:B05) | | | James Beatty | (202) 317-7006 | |
| 62(c) | Accountable Plans | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 | |
| | | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 | |
| 63 | Overall Limitations on Itemized Deductions Taxable Income Defined | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 | |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 | |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 | |
| 64 | Ordinary Income Defined | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 | |
| 65 | Ordinary Loss Defined | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 | |
| 66 | Treatment of Community Income | (CC:PA:B02) | Nancy Rose | (202) 317-6844 | |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 | |

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| 67 | 2-Percent Floor on Miscellaneous Itemized Deductions | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 67(c) | 2 Percent Floor — RICS and REMICS | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| 68 | Overall Limitation on Itemized Deductions | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 71 | Alimony and Separate Maintenance Payments | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| | | (CC:ITA:B02) | Christopher Wrobel | (202) 317-7011 |
| 72 | Annuities; Certain Proceeds of Endowment and Life Insurance Contracts, Civil Service or Qualified Plans | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| | | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |
| 72(p) | Loans Treated as Distributions | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Pamela Kinard | (202) 317-4148 |
| 72(t) | Ten Percent Additional Tax on Early Distributions from Qualified Retirement Plans | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Pamela Kinard | (202) 317-4148 |
| 73 | Services of Child | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 74 | Prizes and Awards | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| 74(c) | Exceptions for Certain Employee Achievement Awards | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 75 | Dealers in Tax-Exempt Securities | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| 77 | Commodity Credit Loans | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 78 | Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| 80 | Restoration of Value of Certain Securities | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 82 | Reimbursement for Expenses of Moving | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 83 | Property Transferred in Connection with Performance of Service, Including Non-qualified Deferred Compensation Plans | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 84 | Transfer of Appreciated Property to Political Organizations | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |

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|-----------------|---|--------------------|------------------------|----------------|
| 85 | Unemployment Compensation | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| 86 | Social Security and Tier 1 Railroad Retirement Benefits | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| 87 | Alcohol and Biodiesel Fuel Credits | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 88 | Certain Amounts with Respect to Nuclear Decommissioning Costs | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 90 | Illegal Federal Irrigation Subsidies | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 101 | Certain Death Benefits (Except for any death benefits received under a “qualified” plan, which is handled by TEGE:EP) | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 101(h) | Survivor Benefits for Public Safety Officers | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 102 | Gifts and Inheritances | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| 102(c) | Employee Gifts | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 103 | Interest on State and Local Bonds | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 104(a)(1) | Compensation for Injuries or Sickness: Workers’ Compensation | (CC:TEGE:EOEG:HW) | Branch Contact | (202) 317-5500 |
| 104(a)(2) | Damages Received for Personal Injury | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 104(a)(3) (New) | Accident and Health Insurance | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 104(a)(4) (New) | Military Disability Pensions | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 105 | Amounts Received Under Accident and Health Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 105(a)(5) (New) | Disability Income From Terroristic Action and Facilities | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 105(h) | Self-Insured Medical Expense Reimbursement Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 106 | Contributions by Employer to Accident and Health Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 107 | Rental Value of Parsonages | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Jean Casey | (202) 317-4774 |

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| 108 | Income from Discharge of Indebtedness | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 109 | Improvements by Lessee on Lessor's Property | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 110 | Qualified Lessee Construction Allowances for Short-Term Leases | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 111 | Recovery of Tax Benefit Items | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| 115 | Income of States, Municipalities, etc. | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 117 | Qualified Scholarships | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| 117(c) | Scholarships | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 |
| 118(a) | Contributions to the Capital of a Corporation (Non-Shareholder) | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| | Contributions to the Capital of a Corporation (Shareholder) | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| 118(b) | Contributions in Aid of Construction | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 118(c) | Special Rules for Water and Sewage Disposal Utilities | (CC:ITA:B05) | David McDonnell | (202) 317-5106 |
| 119 | Meals or Lodging Furnished for the Convenience of the Employer | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 |
| 120 (Repealed) | Amounts Received Under Qualified Group Legal Services Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 121 | Exclusion of Gain from Sale or Exchange of Residence of Individual | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 122 | Certain Reduced Uniformed Services Retirement Pay | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 123 | Amounts Received Under Insurance Contracts for Certain Living Expenses | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 125 | Cafeteria Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |

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| 126 | Certain Cost-Sharing Payments | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 126(a)(8) | Forestry Cost-Sharing Payments | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 127 | Educational Assistance Programs/Dependent Care Assistance Programs | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 129 | Dependent Care Assistance Programs | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 130 | Certain Personal Injury Liability Assignments | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 131 | Certain Foster Care Payments | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| | | (CC:ITA:B05) | Christina Glendening | (202) 317-7006 |
| 132 | Certain Fringe Benefits | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| 133 (Repealed) | Interest on Certain Loans Used to Acquire Employer Securities | (CC:TEGE:EB:QP3) | John Ricotta | (202) 317-4102 |
| 135 | Income from U.S. Savings Bonds Used to Pay Higher Education Tuition and Fees | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 136 | Energy Conservation Subsidiaries Provided by Public Utilities | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 137 | Adoption Assistance Program | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 139 | Disaster Relief Payments | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 139A | Federal Subsidies for Prescription Drug Plans | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 139B | Benefits Provided to Volunteer Firefighters and Emergency Medical Responders | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| 139D | Indian Health Care Benefits | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 139E | Indian General Welfare Benefits | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 139F | Certain Amounts Received by Wrongfully Incarcerated Individuals | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| 141 | Private Activity Bonds | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 142 | Exempt Facility Bond | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 143 | Mortgage Revenue Bonds | (CC:FIP:B05) | Zoran Stojanovic | (202) 317-4564 |
| 144 | Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds | (CC:FIP:B05) | David White | (202) 317-4562 |
| | | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 145 | Qualified 501(c)(3) Bonds | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 146 | Volume Cap — Private Activity Bonds | (CC:FIP:B05) | David White | (202) 317-4562 |
| | | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |

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| 147 | Other Requirements — Private Activity Bonds | (CC:FIP:B05) | David White | (202) 317-4562 |
| | | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 148 | Arbitrage | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| | | (CC:FIP:B05) | David White | (202) 317-4562 |
| | | (CC:FIP:B05) | Spence Hanemann | (202) 317-4554 |
| 149 | Bond Must Be Registered To Be Tax Exempt; Other Requirements | (CC:FIP:B05) | Spence Hanemann | (202) 317-4554 |
| | | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| 150 | Definitions and Special Rules | (CC:FIP:B05) | Johanna Som de Cerff | (202) 317-4567 |
| | | (CC:FIP:B05) | Spence Hanemann | (202) 317-4554 |
| 151 | Allowance of Deductions for Personal Exemptions | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 152 | Dependent Defined | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 161 | Allowance of Deductions | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| 162 | Trade or Business Expenses | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| 162(k) | Stock Redemption Expenses | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 162(l) | Health Insurance Costs of Self-Employed Individuals | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 162(m) | Disallowance of Deduction for Certain Employee Remuneration in Excess of \$1,000,000 | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 163 | Allocation of Interest | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Christopher Wrobel | (202) 317-7011 |
| | | (CC:ITA:B03) | Jamie Kim | (202) 317-5100 |
| 163(e) | Original Issue Discount | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 163(e)(3) | Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |

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| 163(f) | Denial of Deduction for Interest on Certain Obligations Not in Registered Form | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 163(j) | Earnings Stripping Application to Branches | (CC:INTL:B05) | Sheila Ramaswamy | (202) 317-6938 |
| 163(l) | Disallowance of Deduction of Certain Debt Instruments of Corporations | (CC:FIP:B04) | Branch Contact | (202) 317-6995 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:CORP:B02) | Mary Brewer | (202) 317-6975 |
| 164 | Taxes | (CC:ITA:B03) | Susie Bird | (202) 317-5100 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| 165 | Losses | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | | (CC:ITA:B02) | Christopher Wrobel | (202) 317-7011 |
| | | (CC:ITA:B01) | Phillip Lipscomb | (202) 317-7003 |
| | Timber, Trees or Mineral Property Abandonment | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 165(l) | Treatment of Certain Losses in Insolvent Financial Institutions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 166 | Bad Debt - Banks | (CC:ITA:B01) | Phillip Lipscomb | (202) 317-7003 |
| | Bad Debts | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | Bad Debts — Financial Institutions | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| 167 | Depreciation | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | Placed in Service [includes section 1.46-3(d)] | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | Intangibles | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 167(e) | Certain Term Interests Not Depreciable | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 167(f) | Computer Software | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 167(g) | Income Forecast Method | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 167(h) | Amortization of Geological and Geophysical Expenditures | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 167(m) | Class Lives | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |

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| 168 | Accelerated Cost Recovery System | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | Dispositions | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 168(d) | Conventions | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 168(h) | Tax Exempt Use Property | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| 168(i)(3) | Lease Terms | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| 168(i)(4) | General Asset Accounts | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 168(i)(5) | Change in Use | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 168(i)(9) | Normalization | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 168(j) | Property on Indian Reservations | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 168(k) | Bonus Depreciation | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Deena Devereux | (202) 317-7005 |
| 169 | Amortization of Pollution Control Facilities | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| | | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| 170 | Charitable Contributions | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| 170(b)(1)(A) | Organizations Excepted from Private Foundation Classification | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |

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| 170d(f)(10) | Split Dollar Life Insurance, Annuity and Endowment Contracts | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| 171 | Amortizable Bond Premium | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 172 | Net Operating Loss Deduction in General | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 172(b)(1)(E) | Excess Interest Loss | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 172(h) | Corporate Equity Reduction Interest Losses | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 173 | Circulation Expenditures | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| 174 | Accounting Method Changes | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Kathleen Reed | (202) 317-7005 |
| | Research and Experimental Expenditures | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| | | (CC:PSI:B06) | Jennifer Records | (202) 317-5270 |
| 175 | Soil and Water Conservation | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | Soil and Water Conservation Expenditures | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 176 | Payments With Respect to Employees of Certain Foreign Corporations | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| 178 | Amortization of Cost of Acquiring a Lease | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 179 | Election to Expense Certain Depreciable Business Assets | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 179A | Deductions of Clean Fueled Vehicles and Certain Refueling Property | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 179(b)(6) | Expansion of Limitation on Depreciation of Certain Passenger Automobiles | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| 179C | Election to Expense Certain Refineries | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 179D | Energy Efficient Commercial Buildings, Deduction | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 179E | Election to Expense Advanced Mine Safety Equipment | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 180 | Expenditures by Farmers for Fertilizer | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |

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| 181 | Treatment of Certain Qualified Film & Television Production | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 183 | Activities Not Engaged in for Profit | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| 186 | Recoveries of Damages for Antitrust Violations | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 190 | Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 192 | Contributions to Black Lung Disability Trust | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 193 | Tertiary Injectants | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 194 | Treatment of Reforestation Expenditures | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 195 | Start-Up Expenditures | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 196 | Deduction for Certain Unused Business Credits | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 197 | Amortization of Goodwill and Certain Other Intangibles | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 198 | Expensing of Environmental Remediation Costs for Certain Otherwise Capital Expenditures | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| 199 | Income Attributable to Domestic Production Activities | (CC:PSI:B05) | James Holmes | (202) 317-5114 |
| 211 | Allowance of Deductions | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| 212 | Expenses for Production of Income | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B01) | Phillip Lipscomb | (202) 317-7003 |
| 213 | Medical, Dental, etc., Expenses | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| 215 | Alimony, etc., Payments | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| | | (CC:ITA:B02) | Christopher Wrobel | (202) 317-7011 |
| 216 | Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |

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| 217 | Moving Expenses | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| 219 | Retirement Savings (Individual Retirement Accounts) | (CC:TEGE:EB:QP4) | Cathy Pastor | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Patrick Gutierrez | (202) 317-4148 |
| | | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| 220(a) | Jury Duty Pay Remitted to an Individual's Employer | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| 221 | Deduction for Interest on Education Loans | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 222 | Qualified Tuition and Related Expenses | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B02) | Helen Rogers | (202) 317-7011 |
| 241 | Allowance of Special Deductions | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B01) | Joanna Trebat | (202) 317-7003 |
| 243 | Dividends Received by Corporations | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 243(c) | Special Rules for Certain Distributions (Banks) | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 243(d) | Dividends Received by Corporations — Banks, RICs and REITs | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 244 | Dividends Received on Certain Preferred Stock | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 245 | Dividends Received from Certain Foreign Corporations | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| | | (CC:INTL:B03) | Jeffrey Parry | (202) 317-6936 |
| 246 | Rules Applying to Deductions for Dividends Received | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 246A | Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 247 | Dividends Paid on Certain Preferred Stock of Public Utilities | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Susie Bird | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B01) | Joanna Trebat | (202) 317-7003 |

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| 248 | Organizational Expenditures | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B03) | Susie Bird | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | | (CC:ITA:B01) | Joanna Trebat | (202) 317-7003 |
| 249 | Limitation on Deduction of Bond Premium on Repurchase | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:CORP:B02) | Mary Brewer | (202) 317-6975 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 261 | General Rule for Disallowance of Deductions | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 262 | Personal, Living, and Family Expenses | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 263 | Capital Expenditures | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| | | (CC:ITA:B03) | Merrill Feldstein | (202) 317-5100 |
| | | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 263A(f) | Interest Capitalization Rules | (CC:ITA:B06) | Steven Gee | (202) 317-7007 |
| 263(c) | Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells) | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 263(g) | Interest & Carrying Cost in the Case of Straddles | (CC:CORP:B02) | Mary Brewer | (202) 317-6975 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 263(h) | Payments in Lieu of Dividends in Connection With Short Sales | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 263(i) | Special Rules for Intangible Drilling and Development Costs Outside the United States | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 264 | Certain Amounts Paid in Connection with Insurance Contracts | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 265(a)(1) | Expenses and Interest Relating to Tax-Exempt Income | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 265(a)(2) | Interest Relating to Tax-Exempt Income | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 265(a)(3) | Certain Regulated Investment Companies | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 265(a)(6) | Parsonage and Military Housing Allowances | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 265(b) | Pro Rata allocation of interest expense of financial institutions to tax exempt interest | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 265(b)(3) | Exemption for Certain Tax Exempt Obligations | (CC:FIP:B05) | David White | (202) 317-4562 |
| 266 | Carrying Charges | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| | | (CC:ITA:B07) | Kathleen Reed | (202) 317-7005 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |

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| 267 | Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers | (CC:ITA:B06) | Steven Gee | (202) 317-7007 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 267(f) | Special Rules Applicable to Controlled Groups | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 268 | Sale of Land with Unharvested Crop | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B03) | Jamie Kim | (202) 317-5100 |
| 269 | Acquisition Made to Evade or Avoid Income Tax | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 269A | Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 269B | Stapled Entities | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| 272 | Disposal of Coal or Domestic Iron Ore | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 273 | Holdings of Life or Terminable Interest | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 274 | Disallowance of Certain Entertainment, etc., Expenses | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| 274(h)(6) | Caribbean Basin Initiative | (CC:INTL:B07) | Nathaniel Parker | (202) 317-6941 |
| | | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| 274(j) | Employee Achievement Awards | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 275 | Certain Taxes | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |
| | | (CC:ITA:B05) | Jason Kristall | (202) 317-7006 |
| 277 | Taxable Membership Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4086 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4541 |
| 279 | Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 280B | Demolition of Structures | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 280C | Certain Expenses for Which Credits are Allowable | (CC:PSI:B06) | Jennifer Records | (202) 317-5270 |
| 280E | Expenditures in Connection With the Illegal Sale of Drugs | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | | (CC:ITA:B06) | W. Thomas McElory, Jr. | (202) 317-7007 |
| 280F | Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| 280G | Golden Parachute Payments | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |

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| 280G(d)(5) | Treatment of Affiliated Groups | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 291 | Special Rules Relating to Corporate Preference Items | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 291(a)(2) | Reduction in Percentage Depletion | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 291(a)(3) | Certain Financial Institution Preference Items | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 291(a)(4) | FSC — Exempt Income — Corporate Shareholders | (CC:LB&I:CTM:SEA:1) | Cathy Goodson | (202) 946-3590 |
| | Amortization of Pollution Control Facilities | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 291(b) | Exploration, Development, and Intangible Drilling Costs | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| | Special Rules for Treatment of Intangible Drilling Costs and Mineral Exploration and Development Costs | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 291(c) | Special Rules Relating to Pollution Control Facilities | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 301 | Distributions of Property | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 302 | Distribution in Redemption of Stock | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 302(b)(4) | Redemption from Noncorporate Shareholder in Partial Liquidation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 303 | Distributions in Redemption of Stock to Pay Death Taxes | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 304 | Redemption Through Use of Related Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 305 | Distributions of Stock and Stock Rights | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 306 | Dispositions of Certain Stocks | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 307 | Basis of Stock and Stock Rights Acquired in Distributions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 311 | Taxability of Corporation on Distribution | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 312 | Effect on Earnings and Profits | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 316 | Dividend Defined | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 316(b)(3) | Deficiency Dividend Distributions by a Regulated Investment Company or Real Estate Investment Trust | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 317 | Other Definitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 318 | Constructive Ownership of Stock | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 331 | Gain or Loss to Shareholders in Corporate Liquidations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 332 | Complete Liquidations of Subsidiaries | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 333 (Repealed) | Election as to Recognition of Gain in Certain Liquidations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 334 | Basis of Property Received in Liquidation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 337 | Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 337(d) | Regulations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 337 (Pre TRA 1986) | Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 338 | Certain Stock Purchases Treated as Asset Acquisitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 341 | Collapsible Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 346 | Definition and Special Rule | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 351 | Transfer to Corporation Controlled by Transferor | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 351(e) | Exceptions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 354 | Exchanges of Stock and Securities in Certain Reorganizations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 355 | Distribution of Stock and Securities of a Controlled Corporation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 356 | Receipt of Additional Consideration | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 357 | Assumption of Liability | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 358 | Basis to Distributees | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 361 | Nonrecognition of Gain or Loss to Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 362 | Basis to Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 367(a) | Transfers of Property from the United States | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:INTL:B04) | Robert Williams, Jr. | (202) 317-6937 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| | | (CC:INTL:B04) | Lynlee Baker | (202) 317-5141 |
| | | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| 367(b) | Other Transfers | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:INTL:B04) | Robert Williams, Jr. | (202) 317-6937 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| 367(d) | Special Rules Relating to Transfers of Intangibles | (CC:INTL:B04) | Ryan Bowen | (202) 317-6937 |
| | | (CC:INTL:B04) | Robert Williams, Jr. | (202) 317-6937 |
| 367(e) | Treatment of Distributions in Section 355 or Liquidations under Section 332 | (CC:INTL:B04) | Lynlee Baker | (202) 317-5141 |
| | | (CC:INTL:B04) | Ryan Bowen | (202) 317-6937 |
| 367(f) | Other Transfers | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 368 | Definitions Relating to Corporate Reorganizations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 368(a)(1)(G) | Bankruptcy Reorganization | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 368(a)(3) | Additional Rules Relating to Title II and Similar Cases | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 370 (Repealed) | Termination of Part | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 371 (Repealed) | Reorganization in Certain Receivership and Bankruptcy Proceedings | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 372 (Repealed) | Basis in Connection With Certain Receivership and Bankruptcy Proceedings | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 374 (Repealed) | Gain or Loss Not Recognized in Certain Railroad Reorganizations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381 | Carryovers in Certain Corporate Acquisitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 381(b) | Operating Rules | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| 381(c)(1) | Net Operating Loss Carryovers | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381(c)(2) | Earnings & Profits | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381(c)(3) | Capital Loss Carryover | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381(c)(4) | Method of Accounting | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:ITA:B06) | Roy Hirschhorn | (202) 317-7007 |
| | Method of Accounting (Banks) | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 381(c)(5) | Inventories | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| 381(c)(6) | Method of Computing Depreciation Allowance | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 381(c)(8) | Installment Method | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 381(c)(9) | Amortization of Bond Discount or Premium | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 381(c)(10) | Treatment of Certain Mining Development and Exploration | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | Expenses of Distributor or Transferor Corporation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381(c)(12) | Recovery of Tax Benefit Items | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |
| 381(c)(13) | Involuntary Conversions Under Section 1033 | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 381(c)(14) | Dividend Carryover to Personal Holding Company | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 381(c)(15) (Repealed) | Indebtedness of Certain Personal Holding Companies | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 381(c)(16) | Certain Obligations of Distributor or Transfer Corporation | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:ITA:B06) | Roy Hirschhorn | (202) 317-7007 |

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| 381(c)(17) | Deficiency Dividend of Personal Holding Company | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 381(c)(19) | Charitable Contributions in Excess of Prior Years Limitations | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| 381(c)(21) | Pre-1954 Adjustments Resulting from Change in Method of Accounting | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| 381(c)(24) | Credit Under Section 38 | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 381(c)(25) | Credit for Employment of Certain New Employees Credit Under Section 53 | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 382 | Limitation on Net Operating Loss Carry Forwards and Certain Built-in-Losses Following Ownership Change | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 383 | Special Limitations on Certain Excess Credits, etc. | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 384 | Limitation on Use Preacquisition Losses to Offset Built-in Gains | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 385 | New Financial Products | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | Treatment of Certain Interests in Corporations as Stock or Indebtedness | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 386 (Repealed) | Transfers of Partnership and Trust Interests by Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 401-418 | Questions relating to Other Code Sections Not Specified Below Between 401 and 418 | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 401-420 | Pension, Profit-Sharing, Stock Bonus Plans, etc. *For general information and questions regarding rulings, call the T:EP Hotline (1:30pm-4:00pm, Monday-Thursday) | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 401(a) Other | Qualified Retirement Plans, In General | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |

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|---------------|--|------------------|------------------|----------------|
| 401(a)(4) | Discrimination in Contributions or Benefits | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 401(a)(9) | Required Distributions | (CC:TEGE:EB:QP1) | William Hulteng | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| | | (CC:TEGE:EB:QP4) | Cathy Pastor | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 314-4148 |
| 401(a)(11) | Requirement of Joint & Survivor and Preretirement Survivor Annuities | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 401(a)(17) | Maximum Compensation | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 401(a)(26) | Minimum Participation | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 401(a)(28)(B) | ESOP Diversification, etc. | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Clare Diefenbach | (202) 317-4102 |
| | | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 401(a)(28)(C) | Independent Appraiser | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EP:QP3) | Clare Diefenbach | (202) 317-4102 |
| | | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 401(a)(35) | Diversification Requirements | (CC:TEGE:EB:QP3) | Clare Diefenbach | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 401(b) | Certain Retroactive Changes in Plan | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 401(c) | Rules relating to Self-Employed Individuals and Owner-Employees | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |

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| 401(h) | Medicare Benefits for Retirees | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |
| | | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| | | (CC:TEGE:EB:QP3) | Williams Gibbs | (202) 317-4102 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 401(k) | Cash or Deferred Arrangements | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| 401(l) | Permitted Disparity | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 401(m) | Matching Contributions and Employee | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| 402 | Distributions/Rollovers | (CC:TEGE:EB:QP2) | Kathleen Herrmann | (202) 317-6799 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 402A | Designated Roth Contributions | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Cathy Pastor | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| 402(b) | Taxability of Beneficiary of Nonexempt Trust | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 403(a) | Taxation of Beneficiary under a Qualified Annuity Plan | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 403(b) | Tax Sheltered Annuities | (CC:TEGE:EB:QP4) | Cheryl Press | (202) 317-4148 |
| | | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| | | (CC:TEGE:EB:QP4) | Patric Gutierrez | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Rosemary Oluwo | (202) 317-4148 |
| 403(c) | Taxability of Beneficiary Under Non-Qualified Annuities or Under Annuities Purchased by Exempt Organizations | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 404(a)(1) (New) | Deductions for Contributions | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 404(a)(1)-(4) | Deducting for Employer Contribution | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| 404(a)(2) | Employees' Annuities | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 404(a)(3) | Stock Bonus and Profit-Sharing Trusts | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 404(a)(4) | Trusts Created or Organized Outside the United States | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 404(a)(5) | Other Plans | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 404(a)(6) | Time When Contributions Deemed Made | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |

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| 404(a)(7) | Deductions for Combined Plans | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 404(a)(9) | Certain Contributions for ESOPs | (CC:TEGE:EOEG:EO1) | LaVonne Fischer | (202) 317-5800 |
| | | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 404(g) | Certain Employer Liability Payments Considered as Contributions | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 404(k) | ESOP Deductions | (CC:TEGE:EB:QP3) | Clare Diefenbach | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 404(n) | Elective Deferrals not taken into Account | (CC:TEGE:EB:QP3) | Robert Gertner | (202) 317-4102 |
| 404(o) | Deduction Rules for Defined Benefit Pension Plans | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 404A | Foreign Deferred Compensation Plans | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Jeremy Lamb | (202) 317-6799 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| 408 | Individual Retirement Accounts | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Cathy Pastor | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Patrick Gutierrez | (202) 317-4148 |
| 408A | Roth IRAs | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Cathy Pastor | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Roger Kuehnle | (202) 317-4148 |
| | | (CC:TEGE:EB:QP4) | Patrick Gutierrez | (202) 317-4148 |
| 409 | ESOP Requirements | (CC:TEGE:EB:QP3) | John Ricotta | (202) 317-4102 |
| 409A | Inclusion in Gross Income of Deferred Compensation Under Nonqualified Deferred Compensation Plans | (CC:TEGE:EB) | Stephen Tackney | (202) 317-6000 |
| | | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 410 | Minimum Participation Standards | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 410(b) | Coverage | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | Branch Contact | (202) 317-4102 |
| | | (CC:TEGE:EB:QP4) | Branch Contact | (202) 317-4148 |
| | | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| 411(a) | Minimum Vesting Standards | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 411(a)(13) | Special Rules for Plans computing Accrued Benefits by Reference to Hypothetical Account Balance | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |

| Code Section | Subject Area | Office | Contact | Telephone |
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| 411(b) | Accrued Benefit Requirements | (CC:TEGE:EB:QP1) | Diane Bloom | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| 411(b)(5) | Special Rules Relating to Age | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| 411(c) | Allocation of Accrued Benefits | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 411(d)(3) | Termination of Partial Termination; Discontinuance of Contributions | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 411(d)(6) | Accrued Benefits Not to be Decreased by Amendment | (CC:TEGE:EB:QP1) | Diane Bloom | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 413(b) | Collectively Bargained Plans | (CC:TEGE:EB:QP1) | Diane Bloom | (202) 317-6700 |
| 413(c) | Employees of Partnership, Proprietorships, etc., which are Under Common Control | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | Multiple Employer Plans | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 414(b) | Employees of controlled group of corporations | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| 414(c) | Employees of partnerships, proprietorships, etc., which are under common control | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| 414(d) | Government Plans | (CC:TEGE:EB:QP1) | William Hulteng | (202) 317-6700 |
| 414(e) | Church Plans | (CC:TEGE:EB:QP2) | Laura Warshawsky | (202) 317-6799 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| | | (CC:TEGE:EB:QP2) | Jeremy Lamb | (202) 317-6799 |
| 414(h) | Tax Treatment of Certain Contributions | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 414(k) | Certain Defined Benefit Plans | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 414(l) | Merger and Consolidation of Plans | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 414 (m),(n),(o) | Affiliated Service Groups Leased Employees | (CC:TEGE:EB:QP4) | Pamela Kinard | (202) 317-4148 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 414(n) | Employee Leasing | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 414(p) | Qualified Domestic Relations Order Defined | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 414(q) | Highly Compensated Employees | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 414(r) | Line of Business | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 414(s) | Compensation | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 414(u) | USERRA-Reemployed Veteran’s Rights | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 414(v) | Catch-up Contributions for Individuals Age 50 or over | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 414(w) | USERRA-Reemployed Veteran’s Rights | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 415 | Limitations on Benefits and Contributions Under Qualified Plans | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |
| 415(m) | Treatment of Qualified Governmental Excess Benefit Arrangements | (CC:TEGE:EB:QP4) | Cheryl Press | (202) 317-4148 |

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|--------------|--|------------------|-----------------|----------------|
| 416 | Special Rules for Top-Heavy Plans | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| 417 | Minimum Survivor Annuity Requirements | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 417(e)(3) | Present Value of Plan Distributions | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 419 | Welfare Benefit Funds | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 419A | Qualified Asset Account; Limitation on Additions to Account | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 420 | Transfers of Excess Pension Assets to Retiree Health Accounts | (CC:TEGE:EB:HW) | Janet Laufer | (202) 317-5500 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 421 | General Rules (Certain Stock Options) Determination of Fair Market Value | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 422 | Incentive Stock Options | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 423 | Employee Stock Purchase Plans | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 424 | Definitions and Special Rules | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 430 | Single Employer Defined Benefit Pension Plan Funding | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP1) | William Hulteng | (202) 317-6700 |
| 431 | Minimum funding standards for multiemployer plans | (CC:TEGE:EB:QP1) | Diane Bloom | (202) 317-6700 |
| 432 | Additional funding rules for multiemployer plans | (CC:TEGE:EB:QP1) | Diane Bloom | (202) 317-6700 |
| | | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP1) | Danielle Norris | (202) 317-6700 |
| 433 | CSEC Plans-Minimum Funding Standards | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| 436 | Benefit Limitations on Underfunded Single Employer Pension Plans | (CC:TEGE:EB:QP1) | Linda Marshall | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Lauson Green | (202) 317-6799 |
| 441 | Period for Computation of Taxable Income | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 442 | Change of Accounting Method EO | (SE:T:EO:RA:T:3) | Alfred Page | (202) 317-8540 |
| | | (SE:T:EO:RA:T:3) | Stephen Farson | (202) 317-8516 |
| | Change of Annual Accounting Period | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 443 | Returns for a Period of Less Than 12 Months | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 444 | Election of Taxable Year Other Than Required Taxable Year | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |

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|---|---|---|-------------------|----------------|
| 446 | Change of Accounting Method by EO | (SE:T:EO:RA:T:3) | Stephen Farson | (202) 317-8516 |
| | | (SE:T:EO:RA:T:3) | Alfred Page | (202) 317-8540 |
| | General Rule for Methods of Accounting (Except Depreciation/Depletion) | (CC:ITA:B07) | Sean Dwyer | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |
| | Hedging Transactions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| | Method of Accounting for Interest | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | Notional Principle Contracts | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | 446(e) | Automatic Consent for Change of Accounting Method | (CC:ITA:B06) | Megan Kirmil |
| Certain Payments for Use of Property or Services | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| Debt Issuance Costs | | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:CORP:B02) | Mary Brewer | (202) 317-6975 |
| Depreciation | | (CC:ITA:B07) | Sean Dwyer | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 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) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| Functional Currency Automatic Consent for Change in Accounting Method | | (CC:INTL:B05) | Peter Merkel | (202) 317-6938 |
| Functional Currency Non-Automatic Consent for Change in Accounting Method | | (CC:INTL:B05) | Sheila Ramaswamy | (202) 317-6938 |
| Insurance Companies | | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| Lease vs. Sale vs. Financing Transaction | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| Long-Term Contracts | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| Other Issues Involving Automatic Consent for Change in Accounting Methods | | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |
| Other Issues Involving Non-Automatic Consent for Change in Accounting Methods | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Sean Dwyer | (202) 317-7005 |
| | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 | |
| 447 | Method of Accounting for Corporations Engaged in Farming | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| | | (CC:ITA:B03) | Anthony Harris | (202) 317-5100 |
| 447(g) | Limitation Use of Cash Method of Accounting Method Changes Non-Accrual Experience | (CC:ITA:B06) | Cheryl Oseekey | (202) 317-7007 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |

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|--------------|---|------------------|----------------------|----------------|
| 448 | Limitation on Use of Cash Method of Accounting | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |
| 451 | Constructive Receipt in Compensation | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| | Deferred Compensation Payments | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| | General Rule for Taxable Year of Inclusion | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B03) | Susie Bird | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Christopher Wrobel | (202) 317-7011 |
| (CC:ITA:B01) | Douglas Kim | (202) 317-7003 | | |
| 453 | Installment Method | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 453A | Special Rules for Nondealers | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 453B | Gain or Loss on Disposition of Installment Obligations | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 453C | Certain Indebtedness Treated as Payment on Installment Obligations | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Christina Glendening | (202) 317-7006 |
| 454 | Obligations Issued at Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 457 | Deferred Compensation Plans With Respect to Service for State and Local Governments | (CC:TEGE:EB:QP4) | Cheryl Press | (202) 317-4148 |
| | | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| 457A | Nonqualified Deferred Compensation From Certain Tax Indifferent Parties | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 457(f) | Tax Treatment of Participants in Ineligible Deferred Compensation Arrangements of State and Local Governments and tax-Exempt Entities | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| | | (CC:TEGE:EB:QP2) | Keith Kost | (202) 317-6799 |
| | (CC:TEGE:EB:QP:4) | Cheryl Press | (202) 317-4148 | |
| 460 | Special Rules for Long-Term Contracts | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |

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|--------------|---|---------------|---------------------|----------------|
| 461 | General Rule for Taxable Year of Deduction — Economic Performance | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B03) | Susie Bird | (202) 317-5100 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B02) | Peter Ford | (202) 317-7011 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 464 | Limitations on Deduction for Certain Farming | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 465 | Deductions Limited to Amount at Risk | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 467 | Certain Payment for the Use of Property or Services | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 468 | Special Rules for Mining and Solid Waste | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Patrick Kirwan | (202) 317-5275 |
| 468A | Special Rules for Nuclear Decommissioning Costs | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 468B | Special Rules for Designated Settlement Funds | (CC:ITA:B06) | Steven Gee | (202) 317-7007 |
| | | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |
| 469 | Passive Activity Losses and Credits Limited | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 470 | Limitation on Deductions Allocable to Property used by Governments or Other Tax-Exempt Entities | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 471 | General Rule for Inventories | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| | | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |
| 472 | Last-In, First-Out Inventories | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| 473 | Qualified Liquidations of LIFO Inventories | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| 474 | Simplified Dollar-Value LIFO Method for Certain Small Businesses | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| 475 | Mark to Market Accounting Method for Dealers in Securities | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 481 | Adjustments Required by Changes in Method of Accounting | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B07) | Sean Dwyer | (202) 317-7005 |
| | | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |
| 482 | Allocation of Income and Deductions | (CC:INTL:B06) | Robert Kelley | (202) 317-6939 |
| | | (CC:INTL:B06) | Angela Holland | (202) 317-6939 |
| | | (CC:INTL:B06) | Marissa Rensen | (202) 317-6939 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 483 | Factual Determinations Interest on Certain Deferred Payments | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP) | William Blanchard | (202) 317-4434 |

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|--------------|------------------------------------|--------------------|----------------|----------------|
| 501(c)(2) | Title Holding Company | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(c)(3) | General | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Churches & Religious Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Schools: Private and Charter | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Colleges and Universities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Health Care | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4086 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4541 |
| | Instrumentalities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Lessening Governmental Burdens | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Legislative Activities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Political Activities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |

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| 501(c)(3) (Continued) | Split Interest Trusts | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Amateur Athletic Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Foreign Organizations/Activities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Internet Service Providers | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Legal Aid | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Limited Liability Company | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | Low-Income Housing | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| | 501(c)(4) | Political Activities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| Social Welfare Organizations | | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| 501(c)(8) | Fraternal Beneficiary Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| 501(c)(9) | Voluntary Employees' Beneficiary Associations (VEBA) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 | |
| 501(c)(10) | Fraternal Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| 501(c)(12) | Cooperative Telephone or Electric Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| 501(c)(13) | Cemetery Companies | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |

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| 501(c)(14) | Credit Unions & Cooperative Banks | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(c)(17) | Supplemental Unemployment Benefits | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(c)(21) | Black Lung Trusts | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(d) | Religious and Apostolic Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(e) | Cooperative Hospital Service Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(h) | Lobbying Election | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(i) | Discrimination by Social Clubs | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(j) | Amateur Sports Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(k) | Child Care | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 501(l) | Federal Instrumentalities — 501(c)(1) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 502 | Feeder Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 503 | Prohibited Transactions | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 504 | Revocation for Political Activity | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |

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|---------------|---|--------------------|-----------------|----------------|
| 505 | Notification 501(c)(9) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 507 | Termination of Private Foundation Status | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 508 | Notification 501(c)(3) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 509 | Private Foundation Defined | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 509(a)(1)&(2) | Private Foundation Defined | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 509(a)(3) | Private Foundation Defined | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 511-513 | Unrelated Business Income | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 512 (VEBAs) | Unrelated Business Taxable Income-VEBAs | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 514 | Debt-Financed Income | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 515 | Taxes of Foreign Countries and Possessions of the United States | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 521 | Exemption of Farmers' Cooperative | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 526 | Shipowners' Protection and Indemnity Associations | (CC:PSI:B05) | James Rider | (202) 317-4067 |
| 527 | Political Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 528 | Certain Homeowners Associations | (CC:PSI:B05) | Nicole Cimino | (202) 317-5104 |
| | | (CC:PSI:B05) | James Holmes | (202) 317-5114 |
| 529 | Qualified Tuition Plans | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |

| Code Section | Subject Area | Office | Contact | Telephone |
|--------------|--|--------------------|------------------------|----------------|
| 529A | Qualified ABLE Programs | (CC:TEGE:EOEG:EO1) | Theodore Lieber | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Taina Edlund | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO2) | Terri Harris | (202) 317-4541 |
| 530 (Rev) | Act of 1978 (non code) Employment Taxes | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| 531-537 | Imposition of Accumulated Earnings Tax | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 541 | Imposition of Personal Holding Company Tax | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 542 | Definition of Personal Holding Company | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 543 | Personal Holding Company Income | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 544 | Rules for Determining Stock Ownership | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 545 | Undistributed Personal Holding Company Income | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 546 | Income Not Placed on Annual Basis | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 547 | Deduction for Deficiency Dividends | (CC:PSI:B05) | Barbara Campbell | (202) 317-5121 |
| 561 | Definition of Deduction for Dividends Paid | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B05) | Jason Kristall | (202) 317-7006 |
| | Definition of deductions for dividends paid (RICs/REITs) | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 562 | Rules Applicable in Determining Dividends Eligible for Dividends Paid | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | Rules applicable in determining dividends eligible for the dividends paid deduction (RICs/REITs) | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 563 | Rules Relating to Dividends Paid After Close of Taxable Year | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 564 | Dividend Carryover | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 565 | Consent Dividends | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B03) | Mon Lam | (202) 317-5100 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B05) | Charles Kim | (202) 317-4880 |
| 581 | Definition of Bank | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |

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| 582 | Bad Debt, Losses, and Gains with Respect to Securities Held by Financial Institutions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 584 | Common Trust Funds | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 585 | Reserves for Losses on Loans of Banks | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 591 | Deduction for Dividends Paid on Deposits | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 593 | Reserves for Losses on Loans | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 594 | Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 597 (New) | Treatment of Transactions in Which Federal Financial Assistance Provided | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 611 | Allowance of Deductions for Depletion | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 612 | Basis for Cost Depletion | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 613 | Percentage Depletion | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 613A | Extension of Suspension of Taxable Income Limitation for Marginal O & G Wells | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| | Limitations on Percentage Depletion in the Case of Oil and Gas Wells | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 614 | Definition of Property | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 616 | Development Expenditures | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 617 | Deduction and Recapture of Certain Mining Exploration Expenditures | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 621 (Repealed) | Payments to Encourage Exploration | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 631(a) & (b) | Gain or Loss in the Case of Timber | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 631(c) | Gain or Loss in the Case of Coal or Domestic Iron Ore | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 636 | Income Tax Treatment of Mineral Production Payments | (CC:PSI:B06) | Martha Garcia | (202) 317-5123 |
| 638 | Continental Shelf Areas | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 641 | Imposition of Tax | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 642 | Special Rules for Credits and Deductions | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 642(c)(5) | Definition of Pooled Income Fund | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |

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| 643 | Definitions Applicable to Subparts A, B, C, and D | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 643(h) | Distributions by Certain Foreign Trusts Through Nominees | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 643(i) | Loans From Foreign Trusts | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 644 (Repealed) | Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 644 | Taxable Year of Trusts | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 646 | Certain Revocable Trusts Treated as Part of Estate | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 651 | Deduction for Trusts Distributing Current Income Only | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 652 | Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 661 | Deduction for Estate and Trusts Accumulating Income or Distributing Corpus | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 662 | Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 663 | Special Rules Applicable to Section 661 and 662 | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 664 | Charitable Remainder Trusts | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 665 | Definitions Applicable to Subpart D | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 666 | Accumulation Distribution Allocated to Preceding Years | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 667 | Treatment of Amounts Deemed Distributed by Trust in Preceding Year | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 668 | Interest Charge on Accumulation Distributions From Foreign Trusts | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 671 | Deductions and Credits Attributable to Grantors and Others as Substantial Owners | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 672 | Definitions and Rules | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 672(f) | Foreign Grantors of Trusts | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 673 | Reversionary Interests | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 674 | Power to Control Beneficial Enjoyment | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 675 | Administrative Powers | (CC:PSI:B01) | David Haglund | (202) 317-5021 |

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| 676 | Power to Revoke | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 677 | Income for Benefit of Grantor | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 678 | Person Other Than Grantor Treated as Substantial Owner | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 679 | Foreign Trust Having one or more U.S. Beneficiaries | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 681 | Limitation on Charitable Deduction | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 682 | Income of an Estate or Trust in Case of Divorce, etc. | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 683 | Use of Trust as an Exchange Fund | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 684 | Recognition of Gain on Certain Transfers | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 691 | Recipients of Income in Respect of Decedents | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 692 | Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| | | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| | | (CC:PA:B06) | William Spatz | (202) 317-6833 |
| 701 | Partners, Not Partnership, Subject to Tax | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 702 | Income and Credits of Partner | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 703 | Partnership Computations | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 704 | Partner's Distributive Share | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 705 | Determination of Basis of Partner's Interest | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 706 | Taxable Year of Partner and Partnership | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 706(b) | Accounting Period Requests (Adoption of Taxable Year) | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 707 | Transactions Between Partner and Partnership | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 708 | Continuation of Partnership | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 709 | Treatment of Organization and Syndication Fees | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 721 | Nonrecognition of Gain or Loss on Contribution | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |

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| 721(c) | Nonrecognition of Gain or Loss on Contribution | (CC:INTL:B04) | Ryan Bowen | (202) 317-6937 |
| 721(d) | Nonrecognition of Gain or Loss on Contribution | (CC:INTL:B04) | Ryan Bowen | (202) 317-6937 |
| 722 | Basis of Contributing Partner's Interest | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 723 | Basis of Property Contributed to Partnership | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 724 | Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 731 | Extent of Recognition of Gain or Loss on Distribution | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 732 | Basis of Distributed Property Other Than Money | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 733 | Basis of Distributee Partner's Interest | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 734 | Optional Adjustment to Basis of Undistributed Partnership Property | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 735 | Character of Gain or Loss on Disposition of Distributed Property | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 736 | Payment to a Retiring Partner or a Deceased Partner's Successor in Interest | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 737 | Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 741 | Recognition and Character of Gain or Loss on Sale or Exchange | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 742 | Basis of Transferee Partner's Interest | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 743 | Optional Adjustment to Basis of Partnership Property | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 751 | Unrealized Receivables and Inventory Items | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 752 | Treatment of Certain Liabilities | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 753 | Partner Receiving Income in Respect of Decedent | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 754 | Manner of Electing Optional Adjustment to Basis of Partnership Property | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 755 | Rules for Allocation of Basis | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 761 | Terms Defined | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |

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| 776 | Special Rules for Partnerships Holding Oil and Gas Properties | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 777 | Regulations | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 801 | Tax Imposed (Insurance Companies) | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 803 | Life Insurance Gross Income | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 804 | Life Insurance Deductions | (CC:FIP:B04) | Alexis MacIvor | (202) 317-6955 |
| 805 | General Deductions | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 806 | Small Life Insurance Company Deduction | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 807 | Rules for Certain Reserves | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 808 | Policyholder Dividends Deduction | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 809 | Reduction in Certain Deductions of Mutual Life Insurance Companies | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 810 | Operations Loss Deduction | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 811 | Accounting Provisions | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 812 | Definition of Company's Share and Policyholders' Share | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 814 | Contiguous Country Branches of Domestic Life Insurance Companies | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| | | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 |
| 815 | Distributions to Shareholders from pre 1984 Policyholders Surplus Account | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 816 | Life Insurance Company Defined | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 817 | Treatment of Variable Contracts | (CC:FIP:B04) | James Polfer | (202) 317-4556 |
| 817A | Special Rules for Modified Guaranteed Contracts | (CC:FIP:B04) | James Polfer | (202) 317-4556 |
| 818 | Other Definitions and Special Rules | (CC:FIP:B04) | James Polfer | (202) 317-4556 |
| 831 | Tax on Insurance Companies Other Than Life Insurance Companies | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 832 | Insurance Company Taxable Income | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 833 | Treatment of Blue Cross & Blue Shield Organizations | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 834 | Determination of Taxable Investment Income | (CC:FIP:B04) | James Polfer | (202) 317-4556 |
| 835 | Election by Reciprocal | (CC:FIP:B04) | James Polfer | (202) 317-4556 |
| 841 | Credit for Foreign Taxes | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| | | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 |
| 842 | Foreign Companies Carrying on Insurance Business | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| | | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 |
| 843 | Annual Accounting Period | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 844 | Special Loss Carryover Rules | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |
| 845 | Certain Reinsurance Agreements | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 |
| 846 | Discounted Unpaid Losses Defined | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 847 | Special Estimated Tax Payments | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 848 | Capitalization of Certain Policy Acquisition Expenses | (CC:FIP:B04) | Alexis MacIvor | (202) 317-4449 |

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| 851 | Definition of Regulated Investment Company | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 852 | Taxation of Regulated Investment Companies and Their Shareholders | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 853 | Foreign Tax Credit Allowed to Shareholders | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 854 | Limitations Applicable to Dividends Received From Regulated Investment Company | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 856 | Definition of Real Estate Investment Trust | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| 857 | Taxation of Real Estate Investment Trusts and Their Beneficiaries | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| 858 | Dividends Paid by Real Estate Investment Trust After Close of Taxable Year | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| 859 | Adoption of Annual Accounting Period | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| 860 | Deduction for Deficiency Dividends | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 860A | Taxation of REMIC's | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860B | Taxation of Holders of Regular Interests | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |

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| 860C | Taxation of Residual Interests | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860D | REMIC Defined | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860E | Treatment of Income in Excess of Daily Accruals on Residual Interests | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860F | Other Rules | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860G | Other Definitions and Special Rules | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 860 H-L | Taxation of FASITS | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| | | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| 861-864 | Part I. Determination of Sources of Income | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| | | (CC:LB&I:HMP:SL1CI) | John Budde | (513) 975-6841 |
| | | (CC:LB&I:HMP:BOS1) | Stephen Best | (617) 788-0796 |
| | | (CC:INTL:B03) | Jeffrey Parry | (202) 317-6936 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| | | (CC:INTL:B06) | Robert Kelley | (202) 317-6939 |
| | | (CC:INTL:B06) | Joseph Dewald | (202) 317-6939 |
| 863(b) | Income Partly from Within and Partly from Without U.S. | (CC:INTL:B06) | Joseph Dewald | (202) 317-6939 |
| 863(c) | Source for Certain Transportation Income | (CC:INTL:B06) | Brad McCormack | (202) 317-6939 |
| 864(b)(2) | Definition of Trading in Stocks, Securities or Commodities | (CC:INTL:B05) | Branch Contact | (202) 317-6938 |
| 864(c) | Effectively Connected Income | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 864(d) | Factoring Income | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 865 | Source Rules for Personal Property Sales | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| | | (CC:INTL:B06) | Robert Kelley | (202) 317-6939 |
| 875 | Partnerships; Beneficiaries of Estates or Trusts | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 876 | Alien Residents of Puerto Rico, Guam, American Samoa or the Northern Mariana Islands | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 |

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| 877 | Expatriation of U.S. Citizens & Residents | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 877A | Tax Responsibilities of Expatriation | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | | (CC:INTL:B01) | Rosy Lor | (202) 317-6933 |
| 879 | Tax Treatment of Certain Community Income in the Case of Nonresident Alien Individuals | (CC:INTL:B08) | Joseph Henderson | (202) 317-6942 |
| 881 | Foreign Corporations | (CC:LB&I:HMP:BOS1) | Stephen Best | (617) 788-0796 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| | Foreign Corporations-Conduit Financing Transactions | (CC:INTL:B08) | Nancy Lee | (202) 317-6942 |
| 882(c) | Allowance of Deductions and Credits | (CC:LB&I:HMP:BOS1) | Stephen Best | (617) 788-0796 |
| 883 | Reciprocal Shipping Exemption | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| 884 | Branch Profits Tax | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 892 | Income of Foreign Governments and of International Organizations | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| 893 | Compensation of Employees of Foreign Governments or International Organizations | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| 894 | Athletes and Entertainers | (CC:INTL:B01) | Tracy Villecco | (202) 317-6933 |
| | Belgium | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | Collection Assistance | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 |
| | | (CC:INTL:B07) | Stephen Huggs | (202) 317-6941 |
| | Exchange of Information | (CC:INTL) | Mae Lew | (202) 317-3800 |
| | | (CC:INTL:B07) | Ricardo Cadenas | (202) 317-6941 |
| | | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 |
| | | (CC:INTL:B07) | Nathaniel Parker | (202) 317-6941 |
| | Income Affected by Treaty | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| | Israel | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | LOB | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | Malta | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | Netherlands | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | New Zealand | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | Pension | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | United Kingdom | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| | 894(c) | Treaty Payments to Hybrid Entities | (CC:INTL:B01) | Elizabeth Karzon |
| (CC:INTL:B01) | | | David Lundy | (202) 317-6933 |
| 895 | Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| 896 | Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |

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| 897 | Disposition of Investment in United States Real Property | (CC:LB&I:NRC:SLDAL) | Jeffrey Fienberg | (954) 423-7948 |
| | | (CC:INTL:B04) | Joshua Rabon | (202) 317-6942 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| 898 | Taxable Year of Certain Foreign Corporations | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 901 | Credibility of Foreign Taxes | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| | | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:LB&I:HMP:SL1CI) | John Budde | (513) 975-6841 |
| | | (CC:LB&I:CTM:SEA:2) | Yvonne Walker | (206) 946-3612 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| 902 | Deemed Paid Foreign Tax Credit | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| | | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:LB&I:HMP:SL1CI) | John Budde | (513) 975-6841 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| 903 | Credibility of Foreign Taxes | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| | | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:LB&I:HMP:SL1CI) | John Budde | (513) 975-6841 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| 904 | Limitation on Credit | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:INTL:B03) | Jeffrey Parry | (202) 317-6936 |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 |
| 905 | Foreign Tax Credit Adjustments | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:INTL:B03) | Larry Pounders | (202) 317-6845 |
| 906 | Nonresident Alien Individuals & Foreign Corporations | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:INTL:B03) | Jeffrey Parry | (202) 317-6936 |
| 907 | Special Rules in Case of Foreign Oil and Gas Income | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| 909 | Foreign Tax Credit Splitting Events | (CC:INTL:B03) | Jeffrey Parry | (202) 317-6936 |
| | | (CC:INTL:B03) | Suzanne Walsh | (202) 317-6936 |
| 911-913 | Subpart B. Earned Income of Citizens or Nonresident of United States | (CC:INTL:B02) | Kate Hwa | (202) 317-6934 |
| | | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 921-927 | Subpart C. Taxation of Foreign Sales Corporations | (CC:LB&I:CTM:SEA:1) | Cathy Goodson | (206) 946-3590 |
| | | (CC:LB&I:CTM:SEA:2) | William McCarthy | (206) 946-3610 |
| | | (CC:LB&I:CTM:SEA:2) | Yvonne Walker | (206) 946-3612 |

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| 931-935 | Subpart D. Possessions of the United States | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 | |
| | | (CC:INTL:B07) | Alan Williams | (202) 317-6941 | |
| | | (CC:LB&I) | Cleve Lisecki | (202) 317-8985 | |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 | |
| | Subpart D. Possessions of the United States; Guam, Samoa, Northern Mariana Islands | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 | |
| | | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 | |
| | | (CC:INTL:B07) | Alan Williams | (202) 317-6941 | |
| | Subpart D. Possessions of the United States; Puerto Rico | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 | |
| | | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 | |
| | | (CC:INTL:B07) | Alan Williams | (202) 317-6941 | |
| | Subpart D. Possessions of the United States; Virgin Islands | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 | |
| | | (CC:LB&I) | Cleve Lisecki | (202) 317-8985 | |
| | | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 | |
| | | (CC:INTL:B07) | Alan Williams | (202) 317-6941 | |
| | 937 | Residence and Source in U.S. Territories | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | | (CC:INTL:B07) | Ricardo Cadenas | (202) 317-6941 |
| (CC:INTL:B07) | | | Jacob Russin | (202) 317-6941 | |
| 951-964 | Subpart F: Controlled Foreign Corporations | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 | |
| | | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 | |
| | | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 | |
| 952(c) | Income Defined | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 953 | Insurance Income | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 | |
| 953(d) | Elections | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 954(a)-(h) | Subpart F | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 954(c) | Foreign Personal Holding Company Income | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 | |
| | | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| | | (CC:LB&I:CTM:PNX) | Marikay Lee-Martinez | (602) 636-9619 | |
| 954(d) | Foreign Based Company Sales Income | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 954(f) | Foreign Personal Holding Company | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 954(g) | Foreign Base Company Oil Related | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 954(i) | Shipping | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 | |
| 955 | Withdrawal of Previously Excluded Subpart F Income From Qualified Investment | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 956 | Investment in U.S. Property | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 959 | Exclusions From Gross Income of Previously Taxed Earnings and Profits | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |
| 960 | Foreign Taxes Deemed Paid | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 | |
| | | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 | |
| 961 | Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property | (CC:LB&I:HMP:BOS1) | Stephen Best | (617) 788-0796 | |
| | | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 | |

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| 962 | Election by Individuals to be Subject to Tax at Corporate Rates | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 964 | Earnings and Profits | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 965 | Temporary Dividends Received Deduction | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| 970-971 | Subpart G. Export Trade Corporations | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 982 | Subpart I. Admissibility of Documentation Maintained in Foreign Countries | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:LB&I:HMP:SL1C1) | John Budde | (513) 975-6841 |
| | | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 |
| | | (CC:LB&I) | Cleve Lisecki | (202) 317-8985 |
| 985 | Change in Functional Currency | (CC:INTL:B05) | Peter Merkel | (202) 317-6938 |
| 985-989 | Subpart J: Foreign Currency Transactions | (CC:INTL:B05) | Anthony Marra | (202) 317-6938 |
| 986 | Currency-Foreign Corporations and Foreign Taxes | (CC:INTL:B03) | Barbara Felker | (202) 317-6936 |
| | | (CC:LB&I:HMP:BOS1) | Stephen Best | (617) 788-0796 |
| 987 | Branch Transactions | (CC:INTL:B05) | Anthony Marra | (202) 317-6938 |
| 988 | Foreign Currency Transactions | (CC:INTL:B05) | Sheila Ramaswamy | (202) 317-6938 |
| 991-994 | Part V. Domestic International Sales Corporations Subpart A. Treatment of Qualifying Sales Corporations | (CC:INTL:B06) | Anand Desai | (202) 317-6939 |
| 995-997 | Subpart B. Treatment of Distributions to Shareholders | (CC:INTL:B06) | Anand Desai | (202) 317-6939 |
| 1001 | Determination of Amount and Recognition of Gain or Loss | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | Modifications of Debt Instruments | (CC:FIP:B01) | Jason Kurth | (202) 317-4420 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| 1011 | Adjusted Basis for Determining Gain or Loss | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| 1011(b) | Bargain Sales to a Charitable Organization | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1012 | Basis of Property — Cost | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 1013 | Basis of Property Included in Inventory | (CC:ITA:B06) | Natasha Mulleneaux | (202) 317-7007 |

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| 1014 | Basis of Property Acquired from a Decedent | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| | | (CC:PSI:B02) | Melissa Liquerman | (202) 317-5036 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1015 | Basis of Property Acquired by Gifts and Transfers in Trust | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| | | (CC:PSI:B02) | Melissa Liquerman | (202) 317-5036 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1016 | Adjustments to Basis | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1016(a)(1) | Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1016(a)(2) | Depreciation, Obsolescence, Amortization and Depletion since February 28, 1913 | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Kathleen Reed | (202) 317-7005 |
| 1016(a)(3) | Property Acquired Before and After February 28, 1913 | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1016(a)(4) | Stock, the Basis of Which was Affected by Tax-Free Distribution | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1016(a)(5) | Bonds Having Disallowance of Amortizable Bond Premiums | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 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) | Charles Kim | (202) 317-4880 |
| 1016(a)(7) | Sale of Residence | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| 1016(a)(8) | Property Pledged to Secure Commodity Credit Loans | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| 1016(a)(11) | Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops) | (CC:ITA:B04) | Marilyn Brookens | (202) 317-4718 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| 1016(a)(16) | Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b) | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 1016(a)(17) | Stock of, and Indebtedness Owning, Shareholders of an Electing Small Business Corporation | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| 1016(a)(21) | Section 1059 | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 1017 | Discharge of Indebtedness | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1018 (Repealed) | Adjustment of Capital Structure Before September 22, 1938 Exchanges— S.E.C. Orders (Repealed) | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1019 | Property on Which Lessee Has Made Improvements | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| | | (CC:ITA:B04) | Angella Warren | (202) 317-4718 |
| 1021 | Sale of Annuities | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 1022 | Property acquired from a decedent dying in year 2010 | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 1031 | Exchange of Property Held for Productive Use or Investment | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| 1031(a) | Exchanges of Personal Property | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 1031(a)(3) | Deferred Exchanges | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 1032 | Exchange of Stock for Property | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1033 | Involuntary Conversions | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| 1033(g) | Sales or Exchanges to Implement Microwave Relocation Policy | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |

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| 1033(k) | Sales or Exchanges Under Certain Hazard Mitigation Programs | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Erika Reigle | (202) 317-7006 |
| 1034 (Repealed) | Rollover of Gain on Sale or Exchange of Principal Residence | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 1035 | Certain Exchanges of Insurance Policies | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 1036 | Stock for Stock of Same Corporation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1037 | Certain Exchanges of United States Obligations | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 1038 | Certain Reacquisitions of Real Property | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1040 | Transfer of Certain Farm, etc., Real Property | (CC:ITA:B02) | Maxine Woo-Garcia | (202) 317-7011 |
| | | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 1041 | Transfers of Property Between Spouses or Incident to Divorce | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1042 | Sale of Stock to Stock Ownership Plans or Certain Cooperatives | (CC:TEGE:EB:QP3) | John Ricotta | (202) 317-4102 |
| 1043 | Sale of Property to Comply with Conflict of Interest Requirements | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1044 | Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies | (CC:ITA:B04) | Donna Welsh | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1045 | Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1051 | Property Acquired During Affiliation | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1052 | Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939 | (CC:ITA:B05) | Martin Osborne | (202) 317-7006 |
| | | (CC:ITA:B05) | Renay France | (202) 317-7006 |
| 1053 | Property Acquired Before March 1, 1913 | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 1054 | Certain Stock of Federal National Mortgage Association | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1055 | Redeemable Ground Rents | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |

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| 1056 | Basis Limitation for Player Contracts Transferred in Sale of a Franchise | (CC:ITA:B04) | Craig Wojay | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 1058 | Transfer of Securities Under Certain Agreements | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1059 | Corporate Shareholder’s Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1059A | Limitation on Taxpayer’s Basis or Inventory Cost in Property Imported from Related Persons | (CC:INTL:B06) | Christopher Bello | (202) 317-6939 |
| 1059(e) | Special Rules for Certain Distributions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1060 | Special Allocation Rules for Certain Asset Acquisitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1081 | Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of Securities and Exchange Commission | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1082 | Basis for Determining Gain or Loss | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1083 | Definitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1091 | Loss from Wash Sales of Stock or Securities | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| 1092 | Straddles | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1201 | Alternative Tax for Corporations | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 1202 | 50 Percent Exclusion for Gain from Certain Small Business Stock | (CC:ITA:B04) | Brendan O’Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 1211 | Limitation on Capital Losses | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| 1212 | Capital Loss Carrybacks and Carryovers | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| 1221 | Capital Asset Defined | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| | | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1221(a)(4) | Accounts or Notes Receivable | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |

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| 1222 | Other Terms Relating to Capital Gains and Losses | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| 1223 | Holding Period of Property | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| 1231 | Property Used in the Trade or Business and Involuntary Conversions | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| | Timber | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| 1231(e) | Recapture of Net Ordinary Loss | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| 1233 | Gains and Losses from Short Sales | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1234 | Options to Buy or Sell | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 1234A | Gains and Losses from Certain Terminations — Determination of Fair Market Value | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 1234B | Gains or Losses From Securities Futures Contracts | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1235 | Sale or Exchange of Patents | (CC:PSI:B05) | James Holmes | (202) 317-5114 |
| 1236 | Dealers in Securities | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1239 | Gain from Sale of Depreciable Property Between Certain Related Taxpayers | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 1244 | Losses on Small Business Stock | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1245 | Gain from Disposition of Certain Depreciable Property | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1246 | Gain on Foreign Investment Company Stock | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 1247 | Election by Foreign Investment Companies to Distribute Income Currently | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 1248 | Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations | (CC:INTL:B04) | Robert Williams, Jr. | (202) 317-6937 |
| | | (CC:INTL:B04) | Lynlee Baker | (202) 317-5141 |
| | | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| 1250 | Section 1250 Property | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 1252 | Gain from Disposition of Farm Land | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 1253 | Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers) | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | | (CC:ITA:B02) | Peter Cohn | (202) 317-7011 |
| | | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| 1254 | Gain from Disposition of Interest in Mineral Property | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |

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| 1255 | Gain from Disposition of section 126 Property | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 1256 | Section 1256 Contracts Marked to Market | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| 1257 | Disposition of Converted Wetlands or Highly Erodible Croplands | (CC:ITA:B01) | Douglas Kim | (202) 317-7003 |
| | | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 1258 | Recharacterization of Gain from Certain Financial Transactions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 1259 | Constructive Sales Treatment for Appreciated Financial Positions | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1260 | Gains from Constructive Ownership Transactions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 1271 | Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1272 | Current Inclusion in Income of Original Issue Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1273 | Determination of Amount of Original Issue Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1274 | Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1274A | Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000 | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Andrea Hoffenson | (202) 317-4419 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1275 | Other Definitions and Special Rules | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1276 | Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| 1277 | Deferral of Interest Deduction Allocable to Accrued Market Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |

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| 1278 | Definitions and Special Rules | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| 1281 | Current Inclusion in Income of Discount on Certain Short-term Obligations | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1282 | Deferral of Interest Deduction Allocable to Accrued Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1283 | Definitions and Special Rules | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B03) | Charles Culmer | (202) 317-4528 |
| 1286 | Tax Treatment of Stripped Bonds | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B03) | Patrick White | (202) 317-4428 |
| 1287 | Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 1288 | Treatment of Original Issue Discount in Tax Exempt Obligations | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B01) | Steven Harrison | (2002) 317-7053 |
| 1291-1295, 1297 | Passive Foreign Investment Companies (PFIC) | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 1296 | PFIC-Mark to Market | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 1301 | Average of Farm Income over 3 years | (CC:ITA:B02) | Robert Basso | (202) 317-7011 |
| 1311-1314 | Correction of Error (Mitigation Provisions) | (CC:PA:B07) | Will Rowe | (202) 317-6834 |
| | | (CC:PA:B07) | Joy Gerdy Zogby | (202) 317-6834 |
| | | (CC:ITA:B06) | Steven Gee | (202) 622-7007 |
| 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| | | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| 1351 | Treatment of Recoveries of Foreign Expropriation Losses (Other than Insurance Companies) | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| | | (CC:ITA:B04) | Angella Warren | (202) 317-4718 |
| 1352 | Tonnage Tax | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| 1361 | S Corporation Defined | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1362 | Election; Revocation; Termination | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1363 | Effect of Election on Corporation | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1363(d)(f) | Recapture of LIFO Benefits | (CC:ITA:B06) | Andrew Braden | (202) 317-7007 |
| 1366 | Pass-through of Items to Shareholders | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1367 | Adjustments to Basis of Stock of Shareholders, etc. | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1368 | Distributions | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |

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| 1371 | Coordination with Subchapter C | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1372 | Partnership Rules to Apply for Fringe Benefits Purposes | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1373 | Foreign Income | (CC:INTL:B03) | Michael Gilman | (202) 317-6936 |
| | | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1374 | Tax Imposed on Certain Built-in Gains | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1375 | Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1377 | Definitions and Special Rules | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1378 | Taxable Years of S Corporation Accounting Period Requests | (CC:ITA:B04) | Robert Raphael | (202) 317-4718 |
| | | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 1379 | Transitional Rules on Enactment | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 1381 | Organizations to Which Part Applies | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 1382 | Taxable Income of Cooperatives | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 1383 | Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 1385 | Amounts Includible in Patron's Gross Income | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 1388 | Definitions: Special Rules (Co-Ops) | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 1391-1393 | Enterprise Zones | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1394 | Tax-Exempt Enterprise Facility Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1396-1397 | Empowerment Zone Employment Credit; Other Definitions | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 1397A | Increase in Expensing Under Section 179 (Enterprise Zone Business) | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 1397B | Nonrecognition of Gain on Rollover of Empowerment Zone Investments | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 1397C | Enterprise Zone Business | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1397D | Qualified Zone Property | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1397E | Qualified Zone Academy Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |

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| 1397F | Zone Regulations | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1398 | Rules Relating to Individual's Title 11 Cases | (CC:PA:B05) | Keith Brau | (202) 317-5437 |
| | | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| 1399 | No Separate Taxable Entities for Partnerships, Corporations, etc. | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| 1400 | District of Columbia Enterprise Zone | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | Wage Credit Only | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 1400A | Tax Exempt Economic Development Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400B | Zero Percent Capital Gains Rate | (CC:ITA:B01) | Ronald Goldstein | (202) 317-7003 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| | | (CC:ITA:B02) | Daniel Cassano | (202) 317-7011 |
| | | (CC:ITA:B01) | Charles Gorham | (202) 317-7003 |
| | Zero Percent Capital Gains Rate for DC Zone Asset | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400C | Washington, DC First-Time Homebuyer Credit | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 1400D | Special Rules for Application of Employment Credit | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 1400E | Renewal Communities | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400F | Renewal Community Capital Gain | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400G | Renewal Community Business Defined | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400I | Commercial Revitalization Deduction | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400J | Increase in Expensing Under Section 179 (Renewal Community) | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 1400L(b) | Bonus Depreciation for New York Liberty Zone | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Deena Devereux | (202) 317-7005 |
| 1400L(c) | 5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Kathleen Reed | (202) 317-7005 |
| 1400L(d) | Qualified New York Liberty Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400L(e) | Advance Refunding Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400L(f) | Increase in Expensing Under Section 179 for New York Liberty Zone Property | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| 1400L(g) | Extension of Replacement Period for Nonrecognition of Gain from Certain Property in the New York City Liberty Zone | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 1400N(a) | Qualified Gulf Opportunity Zone Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |

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| 1400N(b) | Advance Refunding Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400N(d) | Bonus Depreciation for Gulf Opportunity Zone Property | (CC:ITA:B07) | Deena Devereux | (202) 317-7005 |
| | | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 1400N(e) | Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property | (CC:ITA:B07) | Elizabeth Binder | (202) 317-7005 |
| | | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| 1400N(f) | Expensing for Certain Demolition and Clean-Up Costs (Gulf Opportunity Zone) | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Charles Magee | (202) 317-7005 |
| 1400N(i)(2)5 | Year NOL Carryback of Certain Timber Losses | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 1400N(j) | Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 1400N(k) | Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses | (CC:ITA:B04) | Brendan O'Hara | (202) 317-4718 |
| | | (CC:ITA:B05) | Forest Boone | (202) 317-7006 |
| 1400N(l) | Gulf Tax Credit Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400N(p) | Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone) | (CC:ITA:B07) | Winston Douglas | (202) 317-7005 |
| | | (CC:ITA:B07) | Deena Devereux | (202) 317-7005 |
| 1400O | Education Tax Benefits | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 1400R | Employee Retention Credit | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 1400S(d) | Special Rule for Determining Earned Income | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| 1400S(e) (New) | Accident and Health Insurance | (CC:ITA:B05) | Christina Glendening | (202) 317-7006 |
| 1400S(e) | Secretarial Authority to Make Adjustments Regarding Taxpayer and Dependency Status | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| 1400U-1 | Allocation of Recovery Zone Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400U-2 | Recovery Zone Economic Development Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1400U-3 | Recovery Zone Facility Bonds | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 1401 | Rate of Tax (Tax on Self-Employment Income) | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| 1402 | Definitions | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| 1402(g) | Rel. Exemption | (CC:TEGE:EOEG:ET2) | Jean Casey | (202) 317-4774 |
| 1403 | Miscellaneous Provisions | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| 1411 | Net Investment Income Tax | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| | | (CC:PSI:B01) | Adrienne Mikolashek | (202) 317-5050 |
| | | (CC:PSI:B01) | David Haglund | (202) 317-5021 |

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| 1441 | Withholding of Tax on Nonresident Aliens | (CC:INTL:B08) | Leni Perkins | (202) 317-6942 |
| | | (CC:INTL:B08) | Subin Seth | (202) 317-6942 |
| 1442 | Withholding of Tax on Foreign Corporations | (CC:INTL:B08) | Leni Perkins | (202) 317-6942 |
| | | (CC:INTL:B08) | Subin Seth | (202) 317-6942 |
| 1443 | Foreign Tax-Exempt Organizations | (CC:INTL:B08) | Subin Seth | (202) 317-6942 |
| | | (CC:INTL:B08) | Leni Perkins | (202) 317-6942 |
| 1445 | Withholding of Tax on Dispositions of U.S. Real Property Interest | (CC:LB&I:NRC:SLDAL) | Jeffrey Fienberg | (954) 423-7948 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| | | (CC:INTL:B04) | Joshua Rabon | (202) 317-6942 |
| 1446 | Withholding Tax on Amounts Paid by Partnerships to Foreign Partners | (CC:INTL:B04) | Joshua Rabon | (202) 317-6942 |
| | | (CC:INTL:B04) | Ronald Gootzeit | (202) 317-6937 |
| 1471 | Withholdable Payments to Foreign Financial Institutions | (CC:INTL:B08) | John Sweeney | (202) 317-6942 |
| 1472 | Withholdable Payments to Other Foreign Entities | (CC:INTL:B08) | John Sweeney | (202) 317-6942 |
| 1473 | Definitions (for Chapter 4) | (CC:INTL:B08) | John Sweeney | (202) 317-6942 |
| 1474 | Special Rules (for chapter 4) | (CC:INTL:B08) | John Sweeney | (202) 317-6942 |
| 1481 (Repealed) | Mitigation of Effect on Renegotiation of Government Contracts | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 1482 (Repealed) | Readjustment for Repayments Made Pursuant to Price Redeterminations | (CC:PSI:B06) | Jennifer Bernardini | (202) 317-5118 |
| 1501 | Privilege to File Consolidated Returns | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1502 | Regulations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | Loss Disallowance - Treasury Regulation 1.1502-20 | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1503(d) | Dual Consolidated Losses | (CC:LB&I:HMP:NEW:1) | Robert Bennett | (973) 681-6613 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| | | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| | | (CC:ITA:B04) | Ryan Bowen | (202) 317-6937 |
| 1504 | Definitions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1504(d) | Subsidiary Formed to Comply With Foreign Law | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| 1551 | Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |

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| 1552 | Earnings and Profits | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1561 | Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1562 (Repealed) | Privilege of Groups to Elect Multiple Surtax Exemptions | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1563 | Definitions and Special Rules | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 1564 (Repealed) | Transitional Rules in the Case of Certain Controlled Corporations | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 2001-2016 | Estate Tax and Credits | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2001 | Imposition and Rate of Tax | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2002 | Liability of Payment | (CC:PSI:B04) | Elizabeth Madigan | (202) 317-4634 |
| 2010 | Unified Credit Against Estate Tax | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2011 | Credit for State Death Taxes | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2011(c) | Period of Limitations | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2012 | Credit for Gift Tax | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2013 | Credit for Tax on Prior Transfers | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2014 | Credit for Foreign Death Taxes | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| | | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| 2015 | Credit for Death Taxes on Remainders | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2016 | Recovery of Taxes Claimed as Credit | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2031-2046 | Gross Estate | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2031 | Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property) | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2031A | Qualified Conservation Easements Valuation Questions (Art) | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2032 | Alternate Valuation | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2032A | Valuation of Certain Farm, etc., Real Property | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |

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| 2032A(f) | Period of Limitations | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 2032A(g) | Corporations and Partnerships | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 2033 | Property in Which the Decedent had an Interest | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2034 | Dower or Courtesy Interests | (CC:PSI:B04) | Lorraine Gardner | (202) 317-4645 |
| 2035 | Adjustments for Gifts Made Within 3 Years of Decedent's Death | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| 2036 | Transfers with Retained Life Estate | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2037 | Transfers Taking Effect at Death | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2039 | Annuities | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 2040 | Joint Interests | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2041 | Powers of Appointment | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2042 | Proceeds of Life Insurance | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 2043 | Transfers for Insufficient Consideration | (CC:PSI:B04) | Lorraine Gardner | (202) 317-4645 |
| 2044 | Certain Property for Which Marital Deduction was Previously Allowed | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2045 | Prior Interests | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2046 | Disclaimers | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2051-2056 | Estate Tax Deductions | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2053 | Expenses, Indebtedness, and Taxes | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2054 | Losses | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2055 | Transfers for Public, Charitable, and Religious Uses | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| | Religious Uses | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2056 | Bequests, etc., to Surviving Spouse | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| 2057 | Family-Owned Business Interest | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 2057 (Repealed) | Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 2058 | State Death Taxes | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2101-2106 | Nonresident Alien Estates | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| | | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 2101 | Tax Imposed | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2102 | Credits Against Tax | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2103 | Definition of Gross Estate | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2104 | Property Within the U.S. | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |

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| 2105(b) | Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 2106 | Taxable Estate | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| | | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 2107 | Expatriation to Avoid Tax | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 2201 | Members of the Armed Forces Dying in Combat | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2201-2210 | Miscellaneous Estate Tax Provisions | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2203 | Definition of Executor | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2205 | Reimbursement out of Estate | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2206 | Liability of Life Insurance Beneficiaries | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2207 | Liability of Recipient of Power of Appointment Property | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2207B | Right of Recovery Where Decedent Retained Interest | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2208 | Certain Resident of Possessions Considered Citizens of the U.S. | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2210 (Repealed) | Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 2501-2519 | Gift Tax and Transfers | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2501 | Imposition of Gift Tax | (CC:PSI:B04) | Deborah Ryan | (202) 317-4633 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 2502 | Rate of Tax | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Elizabeth Madigan | (202) 317-4634 |
| 2503 | Taxable Gifts | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Elizabeth Madigan | (202) 317-4634 |
| 2504 | Taxable Gifts for Proceeding Calendar Periods | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Elizabeth Madigan | (202) 317-4634 |
| 2505 | Unified Credit Against Gift Tax | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Elizabeth Madigan | (202) 317-4634 |
| 2511 | Transfers in General | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2512 | Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art) | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2513 | Gift by Husband or Wife to Third Party | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2514 | Powers of Appointment | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2515 | Treatment of Generation Skipping Transfer Tax | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |

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| 2515A (Repealed) | Tenancies by the Entirety in Personal Property | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2516 | Certain Property Settlements | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2517 (Repealed) | Certain Annuities Under Qualified Plans Litigation Issues Only | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2518 | Disclaimers | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| | | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2519 | Disposition of Certain Life Estates | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2522 | Charitable and Similar Gifts | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2522-2524 | Gift Tax Deductions | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2524 | Extent of Deductions | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2601 | Tax Imposed | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2602 | Amount of Tax | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2603 | Liability for Tax | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2604 | Credit for Certain State Taxes | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2611 | Generation-Skipping Transfer Defined | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2612 | Taxable Termination; Taxable Distribution; Direct Skip | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2613 | Skip Person and Non-Skip Person Defined | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| 2621 | Taxable Amount in Case of Taxable Distribution | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2622 | Taxable Amount in Case of Taxable Termination | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2623 | Taxable Amount in Case of Direct Skip | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2624 | Valuation | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2632 | Special Rules of Allocation of GST Exemption | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2641 | Applicable Rate | (CC:PSI:B04) | Melissa Liquerman | (202) 317-5036 |
| | | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2642 | Inclusion Ratio | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2651 | Generation Assignment | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2652 | Other Definitions | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2653 | Taxation of Multiple Skips | (CC:PSI:B04) | Karlene Lesho | (202) 317-4638 |
| 2654 | Special Rules | (CC:PSI:B04) | Mayer Samuels | (202) 317-4626 |
| 2661 | Administration | (CC:PSI:B04) | Leslie Finlow | (202) 317-4637 |
| 2663 | Regulations | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2701-2704 | Special Valuation Rules | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| | | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 2701 | Transfers of Interests in Corporations or Partnerships | (CC:TEGE:EOEG:E01) | Branch Contact | (202) 317-5800 |
| | | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:TEGE:EOEG:E02) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:E03) | Branch Contact | (202) 317-4086 |

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| 2702 | Transfers of Interests in Trusts | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 2703 | Rights and Restrictions Disregarded | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2704 | Lapsing Rights and Restrictions | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| | | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 2801 | Gifts and Bequests from Expatriates | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 3101-3127 | Federal Insurance Contributions Act | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3121(d) | Employee (Worker Classification) | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| 3121(g) | Agricultural Labor | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3121(q) | Tips | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| 3201-3233 | Railroad Retirement Tax Act (RRTA) | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| 3301-3311 | Federal Unemployment Tax Act | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3401-3404 | Collection of Income Tax at Source on Wages | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3401(d)(1) | Control of the Payment of Wages (Statutory Employer) | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| 3402(f) | Withholding Exemptions (Form W-4) | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | Withholding Compliance (WHC) Program (Lock-in-letters) | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Cynthia McGreevy | (202) 317-4774 |
| 3402(g) | Supplemental Wage Withholding | (CC:TEGE:EOEG:ET2) | Alfred Kelley | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| 3402(o) | Sub Pay | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| 3402(q) | Income Tax Collected at Source (Gambling) | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 3402(r) | Withholding on Taxable Payments of Indian Gaming Profits | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |
| 3405 | Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 3406 | Backup Withholding | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 3501-3506 | General Provisions Relating to Employment Taxes (Except 3503 and 3505) | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3502 | Explanation of Taxpayers' Interview Rights | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 3504 | Authorized Agents | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |

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| 3505 | Liability of Third Parties Paying or Providing for Wages | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:FIP:B04) | Robin Ferguson | (202) 317-6832 |
| 3507 | Advance Payment of Earned Income Tax Credit | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 3508 | Treatment of Real Estate Agents and Direct Sellers | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 3509 | Determination of Employer's Liability for Certain Employment Taxes | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| 3510 | Coordination of Collection of Domestic Service Employment Taxes With Collection of Income Taxes | (CC:TEGE:EOEG:ET2) | Cynthia McGreevy | (202) 317-4774 |
| 3511 | Determination of liability if a Certified Professional Employer Organization is involved | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 |
| 4001 (Repealed) | Passenger Vehicles | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4002 (Repealed) | 1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4003 (Repealed) | Special Rules | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4041 | Special Fuels | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4042 | Tax on Fuel Used in Commercial Transportation on Inland Waterways | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4043 | Fractional Aircraft (excise tax) | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4051-4053 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail | (CC:IPSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4064 | Gas Guzzler[s] Tax | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4071-4073 | Tires | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4081-4105 | Taxable Fuels | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4082 | Exemption for Diesel Fuel | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4083 | Diesel Fuel (Search and Seizure Issues) | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PSI:B07) | Micahel Beker | (202) 317-6855 |
| 4091 (Repealed) | Imposition of Tax (Diesel and Aviation Fuel) | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amand Dunlap | (202) 317-6855 |
| 4101 | Petroleum Products Registration | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4102 | Inspection of Records by Local Officers | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4103 | Certain Additional Persons Liable for Tax Where Willful Failure To Pay | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |

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| 4104 | Information Reporting | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4105 | Two Party Exchanges | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4121 | Imposition of Tax on Coal | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4131-4132 | Certain Vaccines | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4161-4162 | Sporting Goods | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4191 | Taxable Medical Devices | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4216-4225 | Special Rules Applicable to Manufacturers Tax | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4217 | Leases | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4218 | Use by Manufacturer or Importer Considered Sale | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4219 | Tax on Sales by Other than Manufacturer or Importer | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4221 | Certain Tax Free Sales | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4222 | Registration | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4223 | Special Rules for Further Manufacture | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 4225 | Exemption of Articles Produced or Manufactured by Indians | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4251-4254 | Communications | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4261 | Imposition of Tax (Transportation of Persons by Air) | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4261-4283 | Transportation by Air | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4262 | Definition of Taxable Transport | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4263 | Special Rules | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4271 | Imposition of Tax (Transportation of Property by Air) | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4272 | Definition of Taxable Transportation, etc. | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4281 | Small Air Craft on Nonestablished Lines | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |

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| 4282 | Transportation by Air for Other Members of Affiliated Group | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4291 | Cases Where Persons Receiving Payment Must Collect Tax | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4293 | Special Provisions Applicable to Services and Facilities | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4371-4374 | Policies Issued by Foreign Insurers | (CC:INTL:B01) | David Lundy | (202) 317-6933 |
| | | (CC:INTL:B05) | Steven Jensen | (202) 317-6938 |
| 4401-4424 | Taxes on Wagering | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4402 | Exemptions | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4403 | Record Requirements | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4404 | Territorial Extent | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4411 | Imposition of Tax (Occupational) | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 4471-4472 | Transportation by Water | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4481-4484 | Tax on Highway Motor Vehicle Use | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4482 | Definitions | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4483 | Exemptions | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4611 | Environmental Taxes | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4612 | Definitions and Special Rules | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4681-4682 | Ozone-Depleting Chemicals | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 4701 | Tax on Issuer of Registration—Required Obligation not in Registered Form | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 4901-4907 | Occupational Taxes—General Provisions | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 4911 | Excess Lobbying Expenditures | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |

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| 4912 | Disqualifying Lobbying Expenditures | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4940 | Foundation Investment Income Tax | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4941 | Taxes on Self-Dealing | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4942 | Failure to Distribute Income | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4942(j)(3) | Private Operating Foundations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4943 | Excess Business Holdings | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4944 | Jeopardizing Investments | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4945 | Taxable Expenditures | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4946 | Disqualified Persons | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4947 | Nonexempt Trusts | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4948 | Foreign Private Foundations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4951-4953 | Black Lung Benefit Trusts | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4955 | Political Expenditures of Section 501(c)(3) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4806 |

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| 4958 | Excess Benefits Transactions (Intermediate Sanctions) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4961-4963 | Abatement of Taxes | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4965 | Tax on Prohibited Tax Shelter Transactions | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4966 | Taxes on Sponsoring Organizations (Donor Advice Funds) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4967 | Taxes on Prohibited Benefits (Donor Advised Funds) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 4971-4975 | Excise Taxes—Qualified Pension, etc. Plans | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| | | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 4973(d) | Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Archer MSAs) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 4973(g) | Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Health Savings Accounts) | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 4975 | Employee Plans Prohibited Transaction Excise Tax | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| | | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |
| 4976 | Excise Taxes - Welfare Benefits Plans | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Taxes with Respect to Funded Welfare Benefit Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 4977 | Tax on Certain Fringe Benefits Provided by an Employer | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 4978 | Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives | (CC:TEGE:EB:QP3) | John Ricotta | (202) 317-4102 |
| 4978A (Repealed) | Tax on Certain Dispositions of Employer Securities to Which Section 2057 is Applied | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 4979 | Tax On Certain Excess Contributions | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP3) | William Gibbs | (202) 317-4102 |
| 4979A | Tax on Certain Prohibited Allocations of Qualified Securities | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP3) | John Ricotta | (202) 317-4102 |
| 4980 | Tax on Reversion of Qualified Plan Assets to Employer | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |

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| 4980A (Repealed) | Tax on Excess Distributions from Qualified Retirement Plans | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (CC:TEGE:EB:QP2) | Vernon Carter | (202) 317-6799 |
| 4980D | Failure to Meet Certain Group Health Plans Requirements | (CC:TEGE:EOEG:HW) | Branch Contact | (202) 317-5500 |
| 4980F | Failure of Applicable Plans reducing benefits accruals to satisfy notice requirements | (CC:TEGE:EB:QP4) | Pamela Kinard | (202) 317-4148 |
| 4980G | Failure of Employers to Make Comparable Contributions to Health Savings Accounts | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 4980H | Shared responsibility payment for employers regarding health coverage | (CC:TEGE:EB) | Sara Denise Trujillo | (202) 317-5500 |
| | | (CC:TEGE:EB:HW) | Stephanie Caden | (202) 317-5500 |
| 4981 | Excise Tax on Undistributed Income of Real Estate Trust | (CC:FIP:B03) | Julanne Allen | (202) 317-4524 |
| 4982 | Excise Tax on Undistributed Income of Regulated Investment Companies | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| 4985 | Excise tax on stock compensation of insiders in expatriated corporations | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 4999 | Golden Parachute Payments | (CC:TEGE:EB:EC) | Branch Contact | (202) 317-5600 |
| 5000 | Certain Large Group Health Plans | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 5000A(a)-5000A(f) | Requirement to maintain minimum essential coverage | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |
| 5000A(g) | Administration and procedure | (CC:PA:B05) | Walter Ryan | (202) 317-5437 |
| 5000B | Indoor Tanning Services | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 5000C | Tax Treaties | (CC:INTL:B01) | Rosy Lor | (202) 317-6933 |
| 5881 | Greenmail | (CC:ITA:B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:ITA:B05) | James Beatty | (202) 317-7006 |
| 5891 | Structured Settlements | (CC:ITA: B04) | Michael Montemurro | (202) 317-4718 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B04) | Sheldon Iskow | (202) 317-4718 |
| 6001 | Notice or Regulations Requiring Records, Statements and Special Returns | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6011 | General Requirement of Return | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Casey Conrad | (202) 317-6844 |
| | Requirement of Statement Disclosing Participation in Reportable Transactions | (CC:PSI:B03) | Stacy Short | (202) 317-5053 |
| 6012 | Persons Required to Make Returns | (CC:PA:B02) | Casey Conrad | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |

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| 6013 | Joint Returns of Income Tax by Husband and Wife | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6014 | Income Tax Return — Tax Not Computed by Taxpayer | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6015 | Relief From Joint and Several Liability Collection Issues | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 6017 | Self-Employment Tax Return | (CC:PA:B02) | Nancy Rose | (202) 317-6844 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 6018 | Estate Tax Returns | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6019 | Gift Tax Returns | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6020 | Returns Prepared For or Executed by Secretary | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6021 | Listing by Secretary of Taxable Objects Owned by Nonresidents | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6031 | Return of Partnership Income | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| 6032 | Returns of Banks with Respect to Common Trust Funds | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| 6033 | Returns by Exempt Organizations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6033(e) | Special Rules for Lobbying Activities | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6034 | Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6036 | Notice of Qualification as Executor or Receiver | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| 6037 | Return of S Corporation | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6038 | Information with Respect to Certain Foreign Corporations Foreign Partnership | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 6038(a)-(c) | Reporting Requirements for Foreign Interests | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| 6038A(d)(i)(B) | Record Maintenance Requirements | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 |
| 6038A(e) | Noncompliance Penalty | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 |
| 6038B | Notice of Certain Transfers to Foreign Persons | (CC:INTL:B04) | Ronald Gootzeit | (202) 317-6937 |
| | | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |

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| 6038D | Information With Respect to Foreign Financial Assets | (CC:INTL:B08) | Joseph Henderson | (202) 317-6942 |
| 6039 | Information Required in Connection with Options | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6039(l) | Returns and Records With Respect to Employer-Owned Life Insurance Contracts | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6039E | Information Concerning Resident Status | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 6039F | Reporting on Gifts From Foreign Persons | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 6039G | Information Reporting by Expatriates | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 6040B,F,G | Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 6041 | Form W-2 Issues Only | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET2) | Alfred Kelley | (202) 317-4774 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| | Information at Source | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| | 6041A | Returns Relating to Services and Direct Sales | (CC:PA:B01) | Rachel Gregory |
| 6042 | Returns Relating to Dividends | (CC) | Stuart Murray | (202) 317-3300 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 6043A | Returns Relating to Taxable Mergers and Acquisitions | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6045 | Returns of Brokers | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6045(d) | Information Reporting Concerning Transactions With Other Persons | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6046A | Returns to Certain Foreign Trusts | (CC:INTL:B04) | Ronald Gootzeit | (202) 317-6937 |
| 6047 | Information Relating to Certain Trusts and Annuity Plans | (T:EP) | Hotline | (877) 829-5500 |
| 6048 | Returns as to Certain Foreign Trusts | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 6049 | Returns Regarding Payments of Interest | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | RIC's, REIT's, REMIC's and OID | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| | | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| 6050A | Reporting Requirements of Certain Fishing Boat Operators | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 6050B | Returns Relating to Unemployment Compensation | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 6050E | Returns Relating to State and Local Income Tax Refunds | (CC:PA:B01) | Michael Hara | (202) 317-6845 |

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| 6050F | Returns Relating to Social Security Benefits | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| 6050G | Returns Relating to Certain Railroad Retirement Benefits | (CC:TEGE:EOEG:ET2) | Cynthia McGreevy | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| 6050H | Returns Relating to Mortgage Interest Points | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6050I | Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business | (CC:CT) | Office Contact | (202) 317-6870 |
| | Returns Relating to Cash Received in Trade or Business | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 6050J | Returns Relating to Foreclosure & Abandonments of Securities | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| 6050K | Returns Relating to Exchanges of Certain Partnership Interests | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 6050L | Returns Relating to Disposition of Donated Property | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6050M | Returns Relating to Contract from Federal Agencies | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6050N | Returns Relating to Royalty Payments | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 6050P | Cancellation of Indebtedness | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6050Q | Returns Relating to Certain Long-Term Care Benefits | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 6050R | Returns Relating to Purchases of Fish | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| 6050S | Reporting of Tuition and Student Loan Interest | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6050T | Information Returns Relating to Health Insurance Costs | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6050V | Information Returns Relating to Applicable Insurance Contracts | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| 6050W | Returns Relating to Payments Made to Settlement of Payment Card and Third-Party Network Transactions | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| | | (CC:PA:B02) | Melissa Henkel | (202) 317-6844 |
| 6051 | Receipts for Employees | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Alfred Kelley | (202) 317-4774 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6051(f) | Statements Required in Case of Sick Pay Paid by Third Parties | (CC:TEGE:EOEG:ET2) | Alfred Kelley | (202) 317-4774 |
| 6052 | Returns Regarding Payment of Wages in the Form of Group-Life Insurance | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 6053 | Reporting of Tips | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |

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|--------------|---|--------------------|----------------------|----------------|
| 6055 | Reporting of Health Insurance Coverage | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:ITA:B05) | Shareen Pflanz | (202) 317-7006 |
| | | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |
| 6057 | Annual Registration, etc. (Pension Plans) | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 6058 | Information Required in Connection with Certain Plans of Deferred Compensation | (T:EP) | Hotline | (877) 829-5500 |
| 6059 | Periodic Report of Actuary | (T:EP) | Hotline | (877) 829-5500 |
| 6060 | Information Returns of Income Tax Return Preparers | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 6061-6065 | Signing Returns | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6071-6075 | Time for Filing Returns | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6081 | Extension of Time for Filing Returns | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| 6091 | Place for Filing Returns | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6096 | Designation of Payment to Presidential Election Campaign Fund | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6101 | Period Covered by Returns | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6102 | Computations on Returns or Other Documents | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6103 | Confidentiality of Return and Return Information | (CC:PA:B06) | Deborah Lambert-Dean | (202) 317-6833 |
| | | (CC:PA:B06) | Helene Newsome | (202) 317-6833 |
| | | (CC:PA:B06) | Julie Schwartz | (202) 317-6833 |
| | | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| 6103(k)(4) | Disclosures Under Tax Conventions | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Ricardo Cadenas | (202) 317-6941 |
| | | (CC:INTL:B07) | Nathaniel Parker | (202) 317-6941 |
| 6104 | Publicity of Exempt Organization Information | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| | | (CC:PA:B07) | Will Rowe | (202) 317-6834 |
| 6105 | Confidentiality of Information Arising Under Treaty Obligations | (CC:PA:B06) | Julie Schwartz | (202) 317-6833 |
| | | (CC:INTL) | Mae Lew | (202) 317-3800 |
| | | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Nathaniel Parker | (202) 317-6941 |
| 6107 | Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Return a Copy or List | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |

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| 6108 | Statistical Publication and Studies | (CC:PA:B07) | Will Rowe | (202) 317-6834 |
| 6109 | Identifying Numbers | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| 6110 | Public Inspection of Exempt Organizations Written Determinations | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| | Public Inspection of Written Determinations | (CC:PA:B06) | Deborah Lambert-Dean | (202) 317-6833 |
| 6111 | Registration of Tax Shelters | (CC:PSI:B03) | Stacy Short | (202) 317-5053 |
| 6112 | Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors | (CC:PSI:B03) | Stacy Short | (202) 317-5053 |
| 6113 | Disclosure of Nondeductibility of Contributions | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6115 | Disclosure Related to Quid Pro Quo Contributions | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6151 | Time and Place for Paying Tax Shown on Return | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| 6155 | Payment on Notice and Demand | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6157 | Payment of Federal Unemployment Tax | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6159 | Installment Payment of Tax Liability | (CC:PA:B05) | Walter Ryan | (202) 317-5437 |
| | | (CC:PA:B05) | Shannon Castaneda | (202) 317-5437 |
| | | (CC:PA:B05) | Maria (Pilar) Austin | (202) 317-5437 |
| 6161-6164 | Extension of Time for Payment of Tax | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6165 | Bonds Where Time to Pay Tax or Deficiency Have Been Extended | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6166 | Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Interest | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6201 | Assessment Authority | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6201(d) | Required Reasonable Verification of Information Returns | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 6201-6204 | Assessments | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6202 | Mode or Time of Assessment | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |

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| 6203 | Method of Assessment | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| 6204 | Supplemental Assessment | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6205 | Special Rule Applicable to Certain Employment Taxes | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| 6206 | Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, and 6427 | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 6207 | Cross References | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 6211-6216 | Definition of a Deficiency | (CC:PA:B06) | Jacqueline Queener | (202) 317-6833 |
| | | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| | | (CC:PA:B07) | Joy Gerdy Zogby | (202) 317-6834 |
| 6213(b)(1) and (2) | Math error procedures | (CC:PA:B03) | Janet Kidd | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Eric Benson | (202) 317-6832 |
| 6221-6234 | Assessment-Partnership Items | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| | | (CC:PA:B07) | Jennifer Black | (202) 317-6834 |
| | | (CC:PA:B07) | Will Rowe | (202) 317-6834 |
| 6233 | Extension to Entities Filing Partnership Returns, etc. | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 6234 | Declaratory Judgement Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 6240-6242 | Treatment of Partnership Items and Adjustments | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| | | (CC:PA:B04) | Francis McCormick | (202) 317-6832 |
| 6241-6245 | Treatment of Electing Large Partnerships | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| | | (CC:PA:B07) | Will Rowe | (202) 317-6834 |
| | | (CC:PA:B07) | Jennifer Black | (202) 317-6834 |
| 6245-6248 | Adjustments by Secretary | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 6251-6252 | Claims for Adjustments by Partnership | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 6255 | Definitions and Special Rules | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 6301 | Collection Authority | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6302 | Mode or Time of Collection | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| 6302(d) | Rules for Deposits | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 6302(e) | Rules for Deposits | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 6302(f) | Rules for Deposits | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 6303 | Notice and Demand for Tax | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |

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| 6304 | Fair Tax Collection Practices | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| 6305 | Collection of Certain Liability | (CC:PA:B04) | Thomas Curteman | (202) 317-6832 |
| 6306 | Qualified Tax Collection Contacts | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B04) | Francis McCormick | (202) 317-6832 |
| 6311 | Payment of Tax by Commercially Accepted Means | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 6313 | Fractional Parts of a Cent | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 6313-16 | Misc. payment provisions | (CC:PA:B03) | John Moran | (202) 317-3600 |
| 6314 | Receipt for Taxes | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| 6315 | Payments of Estimated Income Tax | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 6316 | Payment by Foreign Currency | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 6317 | Payment of Federal Unemployment Tax for Calendar Quarter | (CC:TEGE:EOEG:ET1) | Branch Contact | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| 6320 | Due Process For Liens | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| 6321 | Lien for Taxes | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6321-23 | Liens, priority, release, administrative appeal | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| 6322 | Period for Lien | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| 6323 | Validity and Priority Against Certain Persons | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| 6324 | Special Liens for Estate and Gift Taxes | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |

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|--------------|--|-------------|-------------------|----------------|
| 6324A | Special Liens for Estate Tax Deterred Under Section 6166 | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 6324B | Special Lien for Additional Estate Tax Attributable to Farm, etc. Valuation | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6325 | Release of Lien or Discharge of Property | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6326 | Administrative Appeal of Liens | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6330 | Notice and Opportunity for Hearing Before Levy | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| 6331 | Levy and Distraint | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| 6331-44 | Levy and Sale | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 6332 | Surrender of Property Subject to Levy | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6333 | Production of Books | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6334 | Property Exempt from Levy | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6335 | Sale of Seized Property | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6336 | Sale of Perishable Goods | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6337 | Redemption of Property | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6338 | Certificate of Sale, Deed of Real Property | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6339 | Legal Effect of Certificate of Sale of Personal Property and Deed to Real Property | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6340 | Records of Sale | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6341 | Expense of Levy and Sale | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6342 | Application of Proceeds of Levy | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6343 | Authority to Release Levy and Return Property | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 6344 | Cross References | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |

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| 6401 | Amounts Treated as Overpayments | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6402 | Authority to Make Credits or Refunds | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 6402(c)&(d) | Past Due/Debts Owed | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 6402(i) | Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 6403 | Overpayment of Installment | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CCLPA:B04) | Robin Ferguson | (202) 317-6832 |
| 6404 | Abatements | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B03) | Timothy Sheppard | (202) 317-3600 |
| | | (CC:PA:B03) | Janet Kidd | (202) 317-3600 |
| 6405 | Reports of Refunds and Credits | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 6406 | Prohibition of Administrative Review of Decisions | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| 6407 | Date of Allowance of Refund or Credit | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| 6408 | State Escheat Laws Not to Apply | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| 6411 | Tentative Carryback and Refund Adjustments | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 6411(c) | Consolidated Returns | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 6412 | Floor Stock Refunds | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |

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| 6413 | Special Rules Applicable to Certain Employment Taxes | (CC:TEGE:EOEG:ET1) | Margaret Owens | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Cynthia McGreevy | (202) 317-4774 |
| 6415 | Credits or Refunds to Persons Who Collected Certain Taxes | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 6416 | Certain Taxes on Sales & Services | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6419 | Excise Tax on Wagering | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6420 | Gasoline Used on Farms | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6421 | Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6425 | Adjustment of Overpayment of Corporate Estimated Tax | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| 6426 | Alcohol, Biodiesel, and Alternative Fuel Credits | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6427 | Fuels Not Used for Taxable Purposes | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6430 | Lust Tax | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6431 | Credit for Qualified Bonds Allowed to Issuer | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 6501 | Limitations on Assessments, 6504, Cross References | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B02) | Casey Conrad | (202) 317-6844 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6501(c)(4) | Consent to Extend Limitations | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6501(c)(10) | Statute of Limitations Regarding Listed Transactions | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6502 | Collection After Assessment | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| 6503 | Suspension of Limitation Period | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6503(a) | Suspension of Running of Period of Limitation | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |

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| 6503(b) | Suspension of Running of Period of Limitation — Assets in Control or Custody of Court | (CC:PA:B05) | Keith Brau | (202) 317-5437 |
| 6503(c) | Suspension of Running of Period of Limitation — Taxpayer Outside the United States | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 6503(d) | Suspension of Running of Period of Limitation — Extension of Time for Payment of Estate Tax | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| 6503(e) | Suspension of Collection Statute for Extension of Time to Pay | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 6503(f) | Suspension of Collection Statute for Wrongful Seizures and Liens | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 6503(h) | Suspension of Running of Period of Limitations — Cases Under Title 11 | (CC:PA:B05) | Keith Brau | (202) 317-5437 |
| 6503(j) | Suspension on Assessment for Summonses | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| | | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 6504 | Cross References | (CC:PA:B01) | Branch Contact | (202) 317-5413 |
| 6511 | Limitations on Credit or Refund | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6511(d)(3) | Special Statute of Limitations for Claims Related to Foreign Tax Credit | (CC:INTL:B03) | Larry Pounders | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| 6512 | Limitations in Case of Petition to Tax | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | Limitations in Case of Petition to Tax (decision-document language) | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6513 | Time Tax Considered Paid | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6514 | Credit or Refund After Period of Limitation | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |

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|--------------|--|--------------------|------------------------|----------------|
| 6521 | Migration Provisions | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6532(a) | Periods of Limitation for Refund Suits | (CC:PA:B02) | Eliezer Mishory | (202) 317-6844 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| | | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| 6532(b) | Periods of Limitation for Erroneous Refund Suits | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 6532(c) | Periods of Limitation for Suits Under IR 7426 | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 6533 | Cross References | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6601-6612 | Interest on Underpayments and Overpayments (Generally) | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6601(d)(2) | Interest Attributable to Foreign Tax | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6601(j) | Cost of Living Adjustment Relating to Estate and Gift Tax | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6621-6622 | Rate of Interest | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6621(c) | Increase in Interest for Large Corporate Underpayment | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6621(d) | Interest Netting | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6631 | Notice Requirements of Interest Information | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6651 | Failure to File or Pay Penalty | (CC:PA:B02) | Casey Conrad | (202) 317-6844 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6652 | Failure to File Certain Information Returns | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6652(b) | Failure to Report Tips | (CC:TEGE:EOEG:ET2) | Branch Contact | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| 6652(c) | Failure to Make Applications for Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e) | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6652(d) | Annual Registration and Notification by Pension Plans | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 6652(e) | Information Required of Certain Deferred Compensation Plans | (CC:TEGE:EG:HW) | Branch Contact | (202) 317-5500 |
| 6653 | Failure to Pay Stamp Tax | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6654-6655 | Failure to Pay Estimated Income Tax | (CC:FIP:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6656 | Failure to Deposit Certain Taxes | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6657 | Bad Checks | (CC:FIP:B02) | Hollie Marx | (202) 317-6844 |
| 6658 | Coordination with Title 11 | (CC:PA:B05) | Keith Brau | (202) 317-5437 |

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| 6661 | Tax Shelters | (CC:LB&I:NRC:DAL1) | Elaine Harris | (469) 801-1111 |
| 6662 | Imposition of Accuracy-Related Penalty | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6662A | Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6662(e)(h) | Imposition of Accuracy-Related Penalty for Substantial Valuation Misstatement Under Chapter 1 | (CC:LB&I:HMP:PHI1) | John Gilbert | (267) 941-7117 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6663 | Imposition of Fraud Penalty | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6664 | Definitions and Special Rules | (CC:FIP:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6665 | Applicable Rules | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6671 | Rules for Applications of Assessable Penalties | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6672 | Trust Fund Recovery Penalty | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Jason Bremer | (202) 317-6832 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| 6673 | Sanctions and Costs Awarded by Courts | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 6674 | Fraudulent Statement of Failure to Furnish Statement to Employee | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6675 | Excessive Claim for Fuel Use | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6676 | Erroneous Claim for Refund or Credit | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B02) | Sarah McLemore | (202) 317-6844 |
| 6677 | Failure to File Information with Respect to Foreign Trust | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 6679 | Failure to File Information Return with Respect to Foreign Corporation or Partnership | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6682 | False Information with Respect to Withholding | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6683 | Failure of Foreign Corporation to File Return of Personal Holding Company Tax | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |

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| 6684 | Assessable Penalties with Respect to Liability for Tax Under Chapter 42 | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| | Penalties with respect to Chapter 42 | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6685 | Penalty with Respect to Public Inspection Requirements | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6688 | Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654 | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6689 | Failure to File Notice of Redetermination of Foreign Tax | (CC:INTL:B03) | Larry Ponders | (202) 317-6845 |
| 6690 | Fraudulent Statement or Failure to Furnish Statement to Plan Participant | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| | | (T:EP) | Hotline | (877) 829-5500 |
| 6692 | Failure To File Actuarial Report | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 6693 | Failure to Provide Reports on Individual Retirement Accounts or Annuities | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 6694 | Understatement of Taxpayer’s Liability by Return Preparer | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6695 | Other Assessable Penalties with Respect to Preparation of Income Tax Returns for Other Persons | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6695A | Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6696 | Rules Applicable to Section 6694 and 6695 | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| 6697 | Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| 6698 | Failure to File Partnership Returns | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| | | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6699 (Repealed) | Assessable Penalties Relating to Tax Credit ESOP | (T:EP) | Hotline | (877) 829-5500 |
| | | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 6700 | Promoting Abusive Tax Shelters | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6701 | Penalties for Aiding and Abetting Understatement of Tax Liability | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6702 | Frivolous Income Tax Return | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| 6703 | Rule Applicable to Penalties | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6704 | Failure to Keep Records, etc. | (CC:TEGE:EB:QP1) | Branch Contact | (202) 317-6700 |
| 6705 | Failure by Broker to Provide Notice to Payors | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |

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| 6706 | Original Issue Discount Information Requirements | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 6707-6708 | Failure to Furnish Information Regarding Tax Shelters | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6707A | Penalty for Failure To Include Reportable Transaction With Return | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| | | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| 6709 | Penalties with Respect to Mortgage Credit Certificates | (CC:PA:B01) | Jonathan Black | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 6712 | Failure to Disclose Treaty-based Return Positions | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 6713 | Disclosure or Use of Information by Preparers of Returns | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 6714 | Failure to Meet Disclosure Requirements | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 6715 | Dyed Fuel Sold for Use or Used in Taxable Use | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6715A | Tampering with or Failing to Maintain Security Requirements for Mechanical Dye Injection Systems | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6717 | Refusal of Entry | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6718 | Failure to Display Registration on Vessels | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6719 | Failure to Register | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| | | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 6721-6724 | Failure to Comply with Information Reporting Requirements | (CC:PA:B02) | Mark Bond | (202) 317-6844 |
| | | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6725 | Failure to Report Information under Section 4101 | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| | | (CC:PSI:B07) | Amanda Dunlap | (202) 317-5261 |
| 6751 | Procedural Rules for Penalties | (CC:PA:B01) | Gerald Semasek | (202) 317-6845 |
| | | (CC:PA:B01) | David Bergman | (202) 317-6845 |
| 6801 | Authority Relating to Creation and Distribution of Instructions, Forms etc. | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| 6851 | Termination Assessments of Income Tax | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| 6852 | Termination Assessments | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 6861 | Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6862 | Jeopardy Assessment of Taxes Other Than Income, Estate Gift and Certain Excise Taxes | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |

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| 6863 | Stay of Collection of Jeopardy Assessments | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6864 | Termination of Extended Period for Payment in Case of Carryback | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 6867 | Presumptions Where Owner of Large Amounts of Cash in Not Identified | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Timothy Sheppard | (202) 317-3600 |
| 6871 | Claims for Income, Estate, Gift and Certain Excise Taxes in Receivership Proceedings | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| 6872 | Suspension of Period on Assessment | (CC:PA:B05) | Keith Brau | (202) 317-5437 |
| 6873 | Unpaid Claims | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| 6901 | Transferees and Fiduciaries — Transferred Assets | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 6902 | Provisions of Special Application to Transferees | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| 6903 | Notice of Fiduciary Relationship | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| | | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 6904 | Prohibition of Injunctions | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 6905 | Discharge of Executor from Personal Liability | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7101 | Form of Bonds | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7102 | Single Bond in Lieu of Multiple Bonds | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7103 | Bonds | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7121 | Closing Agreements | (CC:PA:B05) | Deirdre Donnelly | (202) 317-5437 |
| | | (CC:PA:B05) | Melissa Jarboe | (202) 317-5437 |
| 7122 | Compromises | (CC:PA:B05) | Walter Ryan | (202) 317-5437 |
| | | (CC:PA:B05) | Maria (Pilar) Austin | (202) 317-5437 |

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| 7123 | Appeal Dispute Resolution Procedures | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Susan Mosley | (202) 317-3600 |
| | | (CC:PA:B03) | Timothy Sheppard | (202) 317-3600 |
| 7201-7215 | Chapter 75 — Crimes, Other Offenses and Forfeitures | (CC:CT) | Office Contact | (202) 317-6870 |
| 7213 | Unauthorized Disclosure of Return or Return Information | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| | | (CC:PA:B06) | Helene Newsome | (202) 317-6833 |
| 7213A | Unauthorized Inspection of Returns or Return Information | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| | | (CC:PA:B06) | Helene Newsome | (202) 317-6833 |
| 7216 | Disclosure or Use of Information by Return Preparers | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 7232 | Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 7261 | Representation that Retailers' Excise Tax is Excluded from Price of Article | (CC:PSI:B07) | Michael Beker | (202) 317-5258 |
| 7301 | Property Subject to Tax | (CC:CT) | Office Contact | (202) 317-6870 |
| 7302 | Property Used in Violation of Internal Revenue Laws | (CC:CT) | Office Contact | (202) 317-6870 |
| 7303 | Other Property Subject to Forfeiture | (CC:CT) | Office Contact | (202) 317-6870 |
| 7304 | Penalty for Fraudulently Claiming Drawback | (CC:CT) | Office Contact | (202) 317-6870 |
| 7321-7327 | Procedure and Administration | (CC:CT) | Office Contact | (202) 317-6870 |
| 7341-7344 | Miscellaneous Penalty and Forfeiture Provisions | (CC:CT) | Office Contact | (202) 317-6870 |
| 7345 | Revocation or denial of passport in case of certain tax delinquencies | (CC:PA:B04) | Eric Benson | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 7401 | Authorization of Suits | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| | | (CC:PA:B04) | Thomas Curteman | (202) 317-6832 |
| 7402(a) | Jurisdiction of District Courts to Issue Orders, Processes and Judgements | (CC:PA:B05) | Maria (Pilar) Austin | (202) 317-5437 |
| 7402(b) | Jurisdiction of District Courts to Enforce Summonses | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7402(e) | Jurisdiction of District Courts to Quiet Title | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| | | (CC:PA:B04) | Thomas Curteman | (202) 317-6832 |
| 7403 | Action to Enforce Lien | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Mitchel Hyman | (202) 317-3600 |
| | | (CC:PA:B04) | Thomas Curteman | (202) 317-6832 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |

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| 7404 | Civil Action for Estate Taxes | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7405 | Erroneous Refunds | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7406 | Disposition of Judgements and Moneys Received | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| 7407 | Action to Enjoin Income Tax Return Preparers | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| | | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| 7408 | Action to Enjoin Promoters of Abusive Tax Shelters | (CC:PA:B01) | Hilary March | (202) 317-6845 |
| | | (CC:PA:B02) | Hollie Marx | (202) 317-6844 |
| 7409 | Enjoining Flagrant Political Expenditures | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 7421 | Anti-Injunction Act | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Eric Benson | (202) 317-6832 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7422 | Civil Actions for Refund | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Timothy Sheppard | (202) 317-3600 |
| | | (CC:PA:B04) | Laura Bates | (202) 317-6832 |
| 7422(j) | Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7423 | Repayments to Officers or Employees | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7424 | Intervention | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 7425 | Discharge of Liens | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| 7426 | Suits by Third Parties | (CC:PA:B03) | Christopher Jones | (202) 317-3600 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B03) | Timothy Sheppard | (202) 317-3600 |
| 7427 | Income Tax Return Preparers (Burden of Proof) | (CC:PA:B07) | Steven Karon | (202) 317-6834 |

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| 7428 | Declaratory Judgments | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 7429 | Review of Jeopardy Levy or Assessment Procedures | (CC:PA:B03) | John Moran | (202) 317-3600 |
| | | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| 7430 | Awarding of Costs and Certain Fees | (CC:PA:B05) | Donza Poole | (202) 317-5437 |
| | | (CC:PA:B05) | Shannon Castaneda | (202) 317-5437 |
| | | (CC:PA:B05) | Melissa Jarboe | (202) 317-5437 |
| 7431 | Civil Damage for Unauthorized Inspection or Disclosure of Returns and Return Information | (CC:PA:B06) | Deborah Lambert-Dean | (202) 317-6833 |
| | | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| 7432 | Civil Damages for Failure to Release Lien | (CC:PA:B05) | Keith Brau | (202) 317-5437 |
| | | (CC:PA:B05) | Shannon Castaneda | (202) 317-5437 |
| 7433 | Civil Damages for Unauthorized Collection Actions | (CC:PA:B05) | Walter Ryan | (202) 317-5437 |
| | | (CC:PA:B05) | Shannon Castaneda | (202) 317-5437 |
| 7434 | Civil Damages for Fraudulent Filing of Information Returns | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 7435 | Unauthorized Enticement of Information Disclosure | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 7436 | Proceedings for Determination of Employment Status | (CC:TEGE:EOEG:ET2) | Cynthia McGreevy | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET1) | Elliot Rogers | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Linda Conway-Hataloski | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| 7441-7464 | Tax Court | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| | | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| 7476 | Declaratory Judgements Relating to Qualification of Certain Retirement Plans | (CC:TEGE:EB:QP2) | Branch Contact | (202) 317-6799 |
| 7477 | Declaratory Judgments Relating to Value of Certain Gifts | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 7478 | Declaratory Judgments Relating to Status of Certain Governmental Obligations | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| 7479 | Court Review of Tax Court Decisions | (CC:PA:B04) | Laurence Williams | (202) 317-6832 |
| | Declaratory Judgement With Respect to 6166 Election | (CC:PA:B03) | Alicia Goldstein | (202) 317-3600 |
| 7481-7486 | Court Review of Tax Court Decisions | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| | | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| 7491 | Burden of Proof | (CC:PA:B07) | Joseph Maher | (202) 317-6834 |
| | | (CC:PA:B06) | Han Huang | (202) 317-6833 |
| 7501 | Liability for Taxes Withheld or Collected | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 7502 | Timely Mailing Treated as Timely Filing and Paying | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 7503 | Time for Performance of Acts When Last Day Falls on Saturday, Sunday or Legal Holiday | (CC:PA:B06) | Julie Schwartz | (202) 317-6833 |
| | | (CC:PA:B07) | Steven Karon | (202) 317-6834 |

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| 7504 | Fractional Parts of a Dollar | (CC:PA:B01) | Rachel Gregory | (202) 317-6845 |
| | | (CC:PA:B01) | Michael Hara | (202) 317-6845 |
| | | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7505 | Sale of Personal Property | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 7506 | Administration of Real Estate | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 7507 | Exemption of Insolvent Banks from Tax | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 7508 | Time for Performing Acts Postponed by Reason of Service in Combat Zone | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| | | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| 7508A | Postponing Tax Related Deadlines by Reason of Presidentially Declared Disorder or Terroristic or Military Actions | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| | | (CC:PA:B07) | Amy Mielke | (202) 317-6834 |
| 7509 | Expenditures Incurred by the U.S. Postal Service | (CC:PA:B01) | Danielle Pierce | (202) 317-6845 |
| 7510 | Exemption from Tax of Domestic Goods Purchased for the United States | (CC:ITA:B04) | Lisa Mojiri-Azad | (202) 317-4718 |
| | | (CC:ITA:B05) | Innessa Glazman | (202) 317-7006 |
| 7512 | Separate Accounting for Trust Fund Taxes | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7513 | Reproduction of Returns and Other Documents | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7514 | Authority to Prescribe or Modify Seals | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7517 | Furnishing on Request of Statement Explaining Estate or Gift Valuation | (CC:PSI:B04) | John MacEachen | (202) 317-4642 |
| 7518 | Tax Incentives Relating to Merchant Marine Capital Construction Funds | (CC:PSI:B05) | David McDonnell | (202) 317-5106 |
| 7519 | Required Payments for Entities Electing Not to Have Required Taxable Year | (CC:ITA:B05) | Lore Cavanaugh | (202) 317-7006 |
| | | (CC:ITA:B04) | William Ruane | (202) 317-4718 |
| 7520 | Valuation Tables | (CC:PSI:B04) | Lane Damazo | (202) 317-4628 |
| 7521 | Procedures Involving Taxpayer Interviews | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7522 | Content of Tax Due, Deficiency, and Other Notices | (CC:PA:B06) | Jacqueline Queener | (202) 317-6833 |
| | | (CC:PA:B07) | Joseph Maher | (202) 317-6834 |
| 7524 | Annual Notice of Tax Delinquency | (CC:PA:B04) | Micah Levy | (202) 317-6832 |
| | | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| 7525 | Confidentiality Privileges Relating to Taxpayer Communications | (CC:PA:B06) | William Spatz | (202) 317-6833 |
| | | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7526 | Low-Income Taxpayer Clinics | (CC:NTA) | Susan Hartford | (202) 317-4124 |
| 7528 | User Fees for Rulings Program | (CC:PA:B05) | Maria (Pilar) Austin | (202) 317-5437 |
| | | (CC:PA:B05) | Melissa Jarboe | (202) 317-5437 |
| 7601 | Canvass of Districts for Taxable Persons and Objects | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| | | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| 7601-7611 | Examination and Inspection | (CC:CT) | Office Contact | (202) 317-6870 |

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|--------------|--|--------------------|-----------------------|----------------|
| 7602 | Examination of Books and Witnesses | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| | | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7602(e) | Limitation on Examination on Unreported Income | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7603 | Service of Summons | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7604 | Enforcement of Summons | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7605 | Time and Place of Examination | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7606 | Entry of Premises for Examination of Taxable Objects | (CC:PA:B07) | Steven Karon | (202) 317-6834 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7608 | Authority of Internal Revenue Enforcement | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7609 | Special Procedures for Third-Party Summonses | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7610 | Fees and Costs for Witness | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7611 | Restrictions on Church Tax Inquiries and Examinations | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| 7612 | Special Procedures for Summonses of Computer Software | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| | | (CC:PA:B02) | Michael Franklin | (202) 317-6844 |
| 7622 | Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds | (CC:PA:B06) | Elizabeth Rawlins | (202) 317-6833 |
| 7623 | Expenses of Detection of Underpayments and Fraud | (CC:PA:B05) | Melissa Jarboe | (202) 317-5437 |
| | | (CC:PA:B05) | Maria (Pilar) Austin | (202) 317-5437 |
| 7651 | Administration and Collection of Taxes in Possessions | (CC:INTL:B07) | Ricardo Cadenas | (202) 317-6941 |
| | | (CC:INTL:B07) | Douglas Giblen | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacob Russin | (202) 317-6941 |
| 7654 | Coordination of United States and Certain Possession Individual Income Taxes | (CC:INTL:B07) | Ricardo Cadenas | (202) 317-6941 |
| | | (CC:INTL:B07) | Jacqueline Manasterli | (202) 317-6941 |
| 7701 | Fixed Investment Trusts/Multiple Class Trusts | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | Issues regarding identification of taxpayers as federal, state or local governments or Indian Tribal Governments | (CC:TEGE:DC:MAWAS) | Casey Lothamer | (202) 572-4708 |
| | | (CC:TEGE:EOEG:ET2) | Lynne Camillo | (202) 317-4774 |
| 7701(a)(2) | Partnership and Partner | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:INTL:B04) | Ronald Gootzeit | (202) 317-6937 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 7701(a)(3) | Corporation (Classification of Association) | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:INTL:B04) | Joshua Rabon | (202) 317-6942 |
| | | (CC:INTL:B04) | Shane McCarrick | (202) 317-6937 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |

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| 7701(a)(4)(5) | Domestic/Foreign Partnership | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:INTL:B04) | Ronald Gootzeit | (202) 317-6937 |
| | | (CC:INTL:B04) | Ryan Bowen | (202) 317-6937 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 7701(a)(6) | Fiduciary | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 7701(a)(8) | Shareholder | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 7701(a)(18) | International Organization | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| 7701(a)(19) | Domestic Building and Loan Association | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 7701(a)(31) | Foreign Estate or Trust | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 7701(a)(32) | Cooperative Banks | (CC:FIP:B03) | K. Scott Brown | (202) 317-4423 |
| 7701(a)(39) | Persons Living Outside U.S. | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| 7701(a)(40) | Indian Tribal Government | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |
| 7701(a)(42)-(45) | Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount | (CC:FIP) | William Blanchard | (202) 317-4434 |
| 7701(a)(48) | Off-highway Vehicle | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 7701(b) | Definition of Resident Aliens and Nonresident Aliens | (CC:INTL:B03) | David Juster | (202) 317-6936 |
| | | (CC:INTL:B01) | Lara Banjanin | (202) 317-6933 |
| 7701(e) | Treatment of Certain Contracts for Providing Services, etc. | (CC:ITA:B04) | Stephen Toomey | (202) 317-4718 |
| | | (CC:ITA:B05) | Edward Schwartz | (202) 317-7006 |
| | | (CC:ITA:B05) | John Aramburu | (202) 317-7006 |
| 7701(e)(3)&(4) | Waste Disposal, Energy, and Clean Water Facilities | (CC:PSI:B06) | Peter Friedman | (202) 317-5108 |
| | | (CC:PSI:B06) | Philip Tiegerman | (202) 317-5120 |
| 7701(f) | Use of Related Persons and Passthrough Entities | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| 7701(g) | Clarification of FMV in the Case of Nonrecourse Indebtedness | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 7701(h) | Motor Vehicle Operating Leases | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 7701(i) | Taxable Mortgage Pools | (CC:FIP:B06) | Christine Morrison | (202) 317-4424 |
| | | (CC:FIP:B02) | Susan Baker | (202) 317-4421 |
| | | (CC:FIP) | Diana Imholtz | (202) 317-4410 |
| 7701(j) | Tax Treatment of Federal Thrift Savings Fund | (CC:TEGE:EB:QP4) | Pamela Kinard | (202) 317-4148 |
| 7701(l) | Domestic Conduit Transactions | (CC:FIP:B01) | Robert Martin | (202) 317-4455 |
| | Fast-Pay Stock | (CC:FIP) | David Silber | (202) 317-4414 |
| | International Conduit Transactions | (CC:INTL:B02) | Jeffery Mitchell | (202) 317-6934 |
| 7701(o) | Clarification of Economic Substance Doctrine | (CC:PA) | James Hartford | (202) 317-3400 |
| 7702 | Life Insurance Contract Defined | (CC:FIP:B04) | John Glover | (202) 317-4450 |

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| 7702A | Modified Endowment Contract Defined | (CC:FIP:B04) | John Glover | (202) 317-4450 |
| 7702B | Treatment of Qualified Longterm Care Insurance | (CC:FIP:B04) | Rebecca Baxter | (202) 317-4435 |
| 7703 | Determination of Marital Status | (CC:PA:B01) | Mark Shurtliff | (202) 317-6845 |
| | | (CC:ITA:B04) | Victoria Driscoll | (202) 317-4718 |
| | | (CC:CORP:B05) | John Lovelace | (202) 317-5363 |
| | | (CC:PA:B02) | Nancy Rose | (202) 317-6844 |
| 7704 | Certain Publicly Traded Partnerships Treated as Corporations | (CC:PSI:B01) | David Haglund | (202) 317-5021 |
| | | (CC:PSI:B03) | Holly Porter | (202) 317-5029 |
| 7705 | Issues regarding CPEO certification, suspension or revocation | (CC:TEGE:EOEG:ET1) | Melissa Duce | (202) 317-6798 |
| | | (CC:TEGE:EOEG:ET2) | Andrew Holubeck | (202) 317-4774 |
| | | (CC:TEGE:EOEG:ET2) | Neil Shepherd | (202) 317-4774 |
| 7803(a)(3) | Taxpayer Bill of Rights | (CC:NTA) | Laura Daly | (202) 317-5156 |
| | | (CC:NTA) | Susan Hartford | (202) 317-4124 |
| 7803(c) | Office of the Taxpayer Advocate | (CC:NTA) | Laura Daly | (202) 317-5156 |
| | | (CC:NTA) | Susan Hartford | (202) 317-4124 |
| 7806 | Construction of Title | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7807 | Rules in Effect on Enactment of This Title | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7808 | Depositaries for Collection | (CC:PA:B06) | Lowell Thomas | (202) 317-6833 |
| 7809 | Deposit of Collections | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| | | (CC:PA:B03) | Chelsey Pearson | (202) 317-3600 |
| 7810 | Revolving Fund for Redemption of Real Property | (CC:PA:B04) | Robin Ferguson | (202) 317-6832 |
| | | (CC:PA:B03) | Debra Kohn | (202) 317-3600 |
| | | (CC:PA:B03) | Deborah Grogan | (202) 317-3600 |
| 7811 | Taxpayer Assistance Orders | (CC:NTA) | Susan Hartford | (202) 317-4124 |
| | | (CC:NTA) | Laura Daly | (202) 317-5156 |
| 7852(d) | Treaty Obligations | (CC:INTL:B01) | Elizabeth Karzon | (202) 317-6933 |
| 7852(e) | Other Applicable Rules — Privacy Act | (CC:PA:B07) | Sarah Tate | (202) 317-6834 |
| 7871 | Indian Tribal Governments Treated as States for Certain Purposes | (CC:FIP:B05) | Timothy Jones | (202) 317-4563 |
| | | (CC:FIP:B05) | David White | (202) 317-4562 |
| | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 | |
| | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 | |
| | (CC:TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 | |
| 7872 | Treatment of Loans with Below Market Rate Interest (Except Gift Loans) | (CC:FIP:B01) | Steven Harrison | (202) 317-4412 |
| | | (CC:FIP) | William Blanchard | (202) 317-4434 |
| | | (CC:FIP:B02) | Pamela Lew | (202) 317-4520 |
| 7872(c)(1)(C) | Corporate-Shareholder Loans | (CC:CORP) | General Information | (202) 317-7700 |
| | | (CC:CORP) | Field Personnel | (202) 317-3045 |
| | | (CC:CORP) | Office Contact | (202) 317-7700 |
| 7873 | Federal Tax Treatment of Income Derived by Indians From Exercise of Fishing Rights Secured by Treaty | (CC:TEGE:EOEG:ET1) | Sydney Gernstein | (202) 317-6798 |

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| 7874 | Expatriated Entities | (CC:INTL:B04) | Milton Cahn | (202) 317-6937 |
| 8001-23 | Joint Committee | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 8001-8005 | Organization and Membership of the Joint Committee | (CC:PA:B03) | Elizabeth Mezheritsky | (202) 317-3600 |
| | | (CC:PA:B04) | Nathan Rosen | (202) 317-6832 |
| 9001-9042 | Presidential Election Campaign Fund | (CC:TEGE:EOEG:EO1) | Branch Contact | (202) 317-5800 |
| | | (CC:ITA:B02) | Amy Wei | (202) 317-7011 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| | | (CC:ITA:B06) | Megan Kirmil | (202) 317-7007 |
| | | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:TEGE:EOEG:EO2) | Branch Contact | (202) 317-4541 |
| | | (CC;TEGE:EOEG:EO3) | Branch Contact | (202) 317-4086 |
| May ACA (off-Code provision) | Imposition of Annual Fee on Branded Prescription Pharmaceutical Manufacturers and Importers | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| 9010 ACA (off-Code provision) | Imposition of Annual Fee on Health Insurance Providers | (CC:PSI:B07) | Rachel Smith | (202) 317-5030 |
| | | (CC:PSI:B07) | Natalie Payne | (202) 317-5262 |
| 9037 | Payments to Eligible Candidates | (CC:ITA:B07) | Bernard Harvey | (202) 317-7005 |
| | | (CC:ITA:B07) | Patrick Clinton | (202) 317-7005 |
| 9701-9722 | Coal Industry Health Benefits | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |
| 9801-9833 | Group Health Plan Portability, Access, and Renewability | (CC:TEGE:EB:HW) | Branch Contact | (202) 317-5500 |