

5425. IRS Code and Subject Matter Directory

This roster was adapted from the most recent *Code and Subject Matter Directory* published by the IRS (Jan. 4, 2018) as part of its *Office of Chief Counsel Telephone Directory*.

Code Section	Subject Area	Office	Contact	Telephone
1(h)	Maximum Capital Gains Rates for Individuals	(CC:ITA:B02)	Peter Cohn	(202) 317-7011
		(CC:ITA:B03)	Timothy Azarchs	(202) 317-5100
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:ITA:B05)	Forest Boone	(202) 317-7006
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4	Repealed — Rules for Optional Tax	(CC:ITA:B04)	Michael Montemurro	(202) 317-4718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
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
		(CC:TEGE:EOEG:ET2)	Mikhail Zhidkow	(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:ITA:B05)	James Beatty	(202) 317-7006
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: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

Code Section	Subject Area	Office	Contact	Telephone
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)	James Rider	(202) 317-4067
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
		(CC:TEGE:EOEG:ET1)	Nalee Park	(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
45R	Small Business Tax Credit	(CC:TEGE:EB:HW)	Stephanie Caden	(202) 317-5500
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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

Code Section	Subject Area	Office	Contact	Telephone
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
	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)	Branch Contact	(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

Code Section	Subject Area	Office	Contact	Telephone	
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 Glendenning	(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	

Code Section	Subject Area	Office	Contact	Telephone
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
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)	John Rogers	(202) 317-4425
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:ITA:B05)	Innessa Glazman	(202) 317-7006
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:ITA:B05)	Edward Schwartz	(202) 317-7006

Code Section	Subject Area	Office	Contact	Telephone
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:EB: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
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
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)	Martin Osborne	(202) 317-7006

Code Section	Subject Area	Office	Contact	Telephone
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
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:ITA:B05)	Innessa Glazman	(202) 317-7006
125	Cafeteria Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 317-5500
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

Code Section	Subject Area	Office	Contact	Telephone
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:ITA:B05)	Erika Reigle	(202) 317-7006
139A	Federal Subsidies for Prescription Drug Plans	(CC:ITA:B04)	Sheldon Iskow	(202) 317-4718
		(CC:ITA:B05)	Erika Reigle	(202) 317-7006
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:ITA:B05)	Erika Reigle	(202) 317-7006
139E	Indian General Welfare Benefits	(CC:ITA:B04)	Sheldon Iskow	(202) 317-4718
		(CC:ITA:B05)	Forest Boone	(202) 317-7006
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
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

Code Section	Subject Area	Office	Contact	Telephone
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)	Innessa Glazman	(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)	Innessa Glazman	(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)	Christopher Wrobel	(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
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form	(CC:FIP)	Diana Imholtz	(202) 317-4410
		(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:FIP)	William Blanchard	(202) 317-4434

Code Section	Subject Area	Office	Contact	Telephone	
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)	Joanna Trebat	(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)	Joanna Trebat	(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)	John Rogers	(202) 317-4425	
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	
	Intangibles	(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	
	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	
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	

Code Section	Subject Area	Office	Contact	Telephone
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)	Christopher Wrobel	(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)	Christopher Wrobel	(202) 317-7011
		(CC:ITA:B02)	Peter Ford	(202) 317-7011
		(CC:ITA:B03)	Mon Lam	(202) 317-5100
170d(f)(10)	Split Dollar Life Insurance, Annuity and Endowment Contracts	(CC:ITA:B01)	Charles Gorham	(202) 317-7003
		(CC:ITA:B02)	Christopher Wrobel	(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

Code Section	Subject Area	Office	Contact	Telephone
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)	Christopher Wrobel	(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
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

Code Section	Subject Area	Office	Contact	Telephone
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
		(CC:ITA:B02)	Amy Wei	(202) 317-7011
212	Expenses for Production of Income	(CC:ITA:B01)	Ronald Goldstein	(202) 317-7003
		(CC:ITA:B02)	Christopher Wrobel	(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)	Joanna Trebat	(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)	Christopher Wrobel	(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
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:QP1)	Laura Warshawsky	(202) 317-6799
220	Medical Savings Accounts	(CC:TEGE:EB:HW)	Kevin Knopf	(202) 317-5500
220(a)	Jury Duty Pay Remitted to an Individual's Employer	(CC:ITA:B02)	Peter Cohn	(202) 317-7011

Code Section	Subject Area	Office	Contact	Telephone
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)	Christopher Wrobel	(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)	Christopher Wrobel	(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
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)	Christopher Wrobel	(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:FIP:B01)	Alexa Dubert	(202) 317-4945
		(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

Code Section	Subject Area	Office	Contact	Telephone
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)	Christopher Wrobel	(202) 317-7011
		(CC:ITA:B01)	Douglas Kim	(202) 317-7003
263A(f)	Interest Capitalization Rules	(CC:ITA:B06)	Megan McLaughlin	(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: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: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 McLaughlin	(202) 317-7007
267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	(CC:ITA:B06)	Evan Hewitt	(202) 317-7007
		(CC:ITA:B06)	Megan McLaughlin	(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

Code Section	Subject Area	Office	Contact	Telephone
272	Disposal of Coal or Domestic Iron Ore	(CC:PSI:B06)	Jennifer Bernardini	(202) 317-5118
273	Holders 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:B06)	Evan Hewitt	(202) 317-7007
		(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
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)	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

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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
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

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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
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

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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
367(a)	Transfers of Property from the United States	(CC:LB:2: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:2: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)	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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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: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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

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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
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(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

Code Section	Subject Area	Office	Contact	Telephone
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
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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 McLaughlin	(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

Code Section	Subject Area	Office	Contact	Telephone
446(e)	Automatic Consent for Change of Accounting Method	(CC:ITA:B06)	Megan McLaughlin	(202) 317-7007
	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
	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)	Evan Hewitt	(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)		Anna Gleysteen	(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 McLaughlin	(202) 317-7007
448	Limitation on Use of Cash Method of Accounting	(CC:ITA:B06)	Anna Gleysteen	(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

Code Section	Subject Area	Office	Contact	Telephone
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
	Tax Treatment of Participants in Ineligible Plans	(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
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)	Holly Porter	(202) 317-5245
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

Code Section	Subject Area	Office	Contact	Telephone
469	Passive Activity Losses and Credits Limited	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Christina Morrison	(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)	John Rogers	(202) 317-4425
		(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
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

Code Section	Subject Area	Office	Contact	Telephone
501(c)(3) (Continued)	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
	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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
514	Debt-Financed Income	(CC:TEGE:EOEG:E01)	Branch Contactg	(202) 317-5800
		(CC:TEGE:EOEG:E02)	Branch Contact	(202) 317-4541
		(CC:TEGE:EOEG:E03)	Branch Contact	(202) 317-4086
515	Taxes of Foreign Countries and Possessions of the United States	(CC:TEGE:EOEG:E01)	Branch Contact	(202) 317-5800
		(CC:TEGE:EOEG:E02)	Branch Contact	(202) 317-4541
		(CC:TEGE:EOEG:E03)	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:E01)	Branch Contact	(202) 317-5800
		(CC:TEGE:EOEG:E02)	Branch Contact	(202) 317-4541
		(CC:TEGE:EOEG:E03)	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:E01)	Branch Contact	(202) 317-5800
		(CC:TEGE:EOEG:E02)	Branch Contact	(202) 317-4541
		(CC:TEGE:EOEG:E03)	Branch Contact	(202) 317-4086
529A	Qualified ABLE Programs	(CC:TEGE:EOEG:E01)	Theodore Lieber	(202) 317-5800
		(CC:TEGE:EOEG:E02)	Taina Edlund	(202) 317-4541
		(CC:TEGE:EOEG:E02)	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)	Christopher Wrobel	(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

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562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	(CC:ITA:B02)	Christopher Wrobel	(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)	Christopher Wrobel	(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)	Christopher Wrobel	(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)	Christopher Wrobel	(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
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)	Holly Porter	(202) 317-5245
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

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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)	Holly Porter	(202) 317-5245
642	Special Rules for Credits and Deductions	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
642(c)(5)	Definition of Pooled Income Fund	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
643	Definitions Applicable to Subparts A, B, C, and D	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
644	Taxable Year of Trusts	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
646	Certain Revocable Trusts Treated as Part of Estate	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
651	Deduction for Trusts Distributing Current Income Only	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
661	Deduction for Estate and Trusts Accumulating Income or Distributing Corpus	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
663	Special Rules Applicable to Section 661 and 662	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245

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664	Charitable Remainder Trusts	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
		(CC:PSI:B04)	Melissa Liquerman	(202) 317-5036
665	Definitions Applicable to Subpart D	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
666	Accumulation Distribution Allocated to Preceding Years	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
668	Interest Charge on Accumulation Distributions From Foreign Trusts	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
		(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)	Holly Porter	(202) 317-5245
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
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:B06)	William Spatz	(202) 317-6833
701	Partners, Not Partnership, Subject to Tax	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
702	Income and Credits of Partner	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
703	Partnership Computations	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245

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704	Partner’s Distributive Share	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
705	Determination of Basis of Partner’s Interest	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
706	Taxable Year of Partner and Partnership	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
708	Continuation of Partnership	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
709	Treatment of Organization and Syndication Fees	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
721	Nonrecognition of Gain or Loss on Contribution	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
722	Basis of Contributing Partner’s Interest	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
723	Basis of Property Contributed to Partnership	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
732	Basis of Distributed Property Other Than Money	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
733	Basis of Distributee Partner’s Interest	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
736	Payment to a Retiring Partner or a Deceased Partner’s Successor in Interest	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
737	Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner	(CC:PSI)	Holly Porter	(202) 317-5245
741	Recognition and Character of Gain or Loss on Sale or Exchange	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245

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742	Basis of Transferee Partner's Interest	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
743	Optional Adjustment to Basis of Partnership Property	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
751	Unrealized Receivables and Inventory Items	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
752	Treatment of Certain Liabilities	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
753	Partner Receiving Income in Respect of Decedent	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
755	Rules for Allocation of Basis	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
761	Terms Defined	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
776	Special Rules for Partnerships Holding Oil and Gas Properties	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
777	Regulations	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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

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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
851	Definition of Regulated Investment Company	(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: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: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: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: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
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
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
859	Adoption of Annual Accounting Period	(CC:FIP:B02)	Andrea Hoffenson	(202) 317-4419
		(CC:FIP:B03)	Julanne Allen	(202) 317-4524
860	Deduction for Deficiency Dividends	(CC:FIP:B03)	Julanne Allen	(202) 317-4524
860A	Taxation of REMIC's	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410
860B	Taxation of Holders of Regular Interests	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410

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860C	Taxation of Residual Interests	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410
860D	REMIC Defined	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410
860F	Other Rules	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(CC:FIP)	Diana Imholtz	(202) 317-4410
860G	Other Definitions and Special Rules	(CC:FIP:B06)	John Rogers	(202) 317-4425
		(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:2:SL1CI)	John Budde	(513) 975-6841
		(CC:LB:2:BOS:1)	Stephen Best	(617) 788-0796
		(CC:INTL:B03)	Jeffrey Parry	(202) 317-6936
		(CC:LB:5: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)	Holly Porter	(202) 317-5245
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
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:2:BOS:1)	Stephen Best	(617) 788-0796
		(CC:LB:5: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:2:BOS:1)	Stephen Best	(617) 788-0796
883	Reciprocal Shipping Exemption	(CC:INTL:B01)	David Lundy	(202) 317-6933

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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	(202) 317-6933
		(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
897	Disposition of Investment in United States Real Property	(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	Creditability of Foreign Taxes	(CC:INTL:B03)	Michael Gilman	(202) 317-6936
		(CC:LB:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:LB:2:SL1CI)	John Budde	(513) 975-6841
		(CC:LB:5:PNX)	Marikay Lee-Martinez	(602) 636-9619

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902	Deemed Paid Foreign Tax Credit	(CC:INTL:B03)	Barbara Felker	(202) 317-6936
		(CC:INTL:B03)	Michael Gilman	(202) 317-6936
		(CC:LB:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:LB:2:SL1CI)	John Budde	(513) 975-6841
		(CC:LB:5:PNX)	Marikay Lee-Martinez	(602) 636-9619
903	Credibility of Foreign Taxes	(CC:INTL:B03)	Michael Gilman	(202) 317-6936
		(CC:LB:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:LB:2:SL1CI)	John Budde	(513) 975-6841
		(CC:LB:5:PNX)	Marikay Lee-Martinez	(602) 636-9619
904	Limitation on Credit	(CC:INTL:B03)	Barbara Felker	(202) 317-6936
		(CC:LB:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:INTL:B03)	Jeffrey Parry	(202) 317-6936
		(CC:LB:5: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
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

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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:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:INTL:B02)	Jeffery Mitchell	(202) 317-6934
		(CC:LB:5: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:2:PHI)	John Gilbert	(267) 941-7117
		(CC:INTL:B02)	Jeffery Mitchell	(202) 317-6934
		(CC:LB:5: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:2:BOS:1)	Stephen Best	(617) 788-0796
		(CC:INTL:B02)	Jeffery Mitchell	(202) 317-6934
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:2:PHI)	John Gilbert	(267) 941-7117
		(CC:LB:2:SL1CI)	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:2:BOS:1)	Stephen Best	(617) 788-0796
987	Branch Transactions	(CC:INTL:B05)	Anthony Marra	(202) 317-6938

Code Section	Subject Area	Office	Contact	Telephone
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)	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)	Andrew Braden	(202) 317-7007
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)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
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

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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 Owing, 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
1017	Discharge of Indebtedness	(CC:ITA:B04)	Craig Wojay	(202) 317-4718
		(CC:ITA:B05)	Edward Schwartz	(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: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 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:ITA:B05)	Erika Reigle	(202) 317-7006

Code Section	Subject Area	Office	Contact	Telephone
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
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
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
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)	Christopher Wrobel	(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
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	(CC:TEGE:EB:QP3)	John Ricotta	(202) 317-4102

Code Section	Subject Area	Office	Contact	Telephone
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
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
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
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
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
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

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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
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(c)	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

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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
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

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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
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: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	(202) 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

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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)	Holly Porter	(202) 317-5245
1362	Election; Revocation; Termination	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
1363	Effect of Election on Corporation	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
1367	Adjustments to Basis of Stock of Shareholders, etc.	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
1368	Distributions	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
1371	Coordination with Subchapter C	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
1372	Partnership Rules to Apply for Fringe Benefits Purposes	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
1373	Foreign Income	(CC:INTL:B03)	Michael Gilman	(202) 317-6936
		(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
1377	Definitions and Special Rules	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
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

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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
1397F	Zone Regulations	(CC:ITA:B07)	Winston Douglas	(202) 317-7005
		(CC:ITA:B07)	Charles Magee	(202) 317-7005
1398-1399	Rules Relating to Individuals' Title 11 Cases; No Separate Taxable Entities for Partnerships, Corporations, etc.	(CC:PA:B05)	Keith Brau	(202) 317-5437
		(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:ITA:B05)	Martin Osborne	(202) 317-7006
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

Code Section	Subject Area	Office	Contact	Telephone
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
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:ITA:B05)	James Beatty	(202) 317-7006
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

Code Section	Subject Area	Office	Contact	Telephone
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)	Holly Porter	(202) 317-5245
		(CC:PSI:B01)	Adrienne Mikolashek	(202) 317-5050
		(CC:PSI:B01)	David Haglund	(202) 317-5021
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:4: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

Code Section	Subject Area	Office	Contact	Telephone
1503(d)	Dual Consolidated Losses	(CC:LB:2:NEW:1)	Robert Bennett	(973) 681-6613
		(CC:INTL:B04)	Milton Cahn	(202) 317-6937
		(CC:INTL:B04)	Shane McCarrick	(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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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:EO1)	Branch Contact	(202) 317-5800
		(CC:PSI:B04)	Lane Damazo	(202) 317-4628
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 317-4541
		(CC:TEGE:EOEG:EO3)	Branch Contact	(202) 317-4086
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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
4375	Health Insurance Fee	(CC:TEGE:EB:HW)	Stephanie Caden	(202) 317-5500
4376	Self-insured Health Plans Fee	(CC:TEGE:EB:HW)	Stephanie Caden	(202) 317-5500
4377	Definitions for Health Insurance and Health Plans Fee	(CC:TEGE:EB:HW)	Stephanie Caden	(202) 317-5500
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

Code Section	Subject Area	Office	Contact	Telephone
4701	Tax on Issuer of Registration—Required Obligation not in Registered Form	(CC:FIP)	Diana Imholtz	(202) 317-4410
		(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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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:EB: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:HW)	Sara Denise Trujillo	(202) 317-5500
		(CC:TEGE:EB:HW)	Stephanie Caden	(202) 317-5500
4980I	Tax on High-cost Health Insurance	(CC:TEGE:EB:HW)	Sara Denise Trujillo	(202) 317-5500
		(CC:TEGE:EB:HW)	Kevin Knopf	(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: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:ITA:B05)	Erika Reigle	(202) 317-7006
		(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

Code Section	Subject Area	Office	Contact	Telephone
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
6013	Joint Returns of Income Tax by Husband and Wife	(CC:PA:B01)	Mark Shurtliff	(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
		(CC:PA:B02)	Sarah McLemore	(202) 317-6844
		(CC:PA:B02)	Michael Franklin	(202) 317-6844
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:B02)	Michael Franklin	(202) 317-6844
		(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

Code Section	Subject Area	Office	Contact	Telephone
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:2:PHI)	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
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	(202) 317-6845
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
6045A	Information Required in Connection with Transfers of Covered Securities to Brokers	(CC:PA:B02)	Eliezer Mishory	(202) 317-6844
		(CC:PA:B01)	Rachel Gregory	(202) 317-6845
6045B	Returns Relating to Actions Affecting Basis of Specified Securities	(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

Code Section	Subject Area	Office	Contact	Telephone
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)	John Rogers	(202) 317-4425
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
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)	Holly Porter	(202) 317-5245
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
6055	Reporting of Health Insurance Coverage	(CC:ITA:B05)	Erika Reigle	(202) 317-7006
		(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

Code Section	Subject Area	Office	Contact	Telephone
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
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 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

Code Section	Subject Area	Office	Contact	Telephone
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
6201-6204	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
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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:B02)	Michael Franklin	(202) 317-6844
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

Code Section	Subject Area	Office	Contact	Telephone
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
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:B06)	Brittany Harrison	(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

Code Section	Subject Area	Office	Contact	Telephone
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
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
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
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:B02)	Casey Conrad	(202) 317-6844
		(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:B02)	Mark Bond	(202) 317-6844
		(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

Code Section	Subject Area	Office	Contact	Telephone
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
6662	Imposition of Accuracy-Related Penalty	(CC:PA:B01)	Gerald Semasek	(202) 317-6845
		(CC:PA:B01)	David Bergman	(202) 317-6845
		(CC:PA:B02)	Michael Franklin	(202) 317-6844
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:2:PHI)	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:PA:B01)	Gerald Semasek	(202) 317-6845
		(CC:PA:B01)	David Bergman	(202) 317-6845
		(CC:PA:B02)	Michael Franklin	(202) 317-6844
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

Code Section	Subject Area	Office	Contact	Telephone
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
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 Pounders	(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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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: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
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

Code Section	Subject Area	Office	Contact	Telephone
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
7123	Appeal Dispute Resolution Procedures	(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
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

Code Section	Subject Area	Office	Contact	Telephone
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
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:B02)	Michael Franklin	(202) 317-6844
		(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

Code Section	Subject Area	Office	Contact	Telephone
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
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)	Maria (Pilar) Austin	(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:ITA:B06)	Han Huang	(202) 317-6833
		(CC:PA:B07)	Amy Mielke	(202) 317-6834

Code Section	Subject Area	Office	Contact	Telephone
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
7504	Fractional Parts of a Dollar	(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
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)	Brittany Harrison	(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)	Brittany Harrison	(202) 317-6833
7601-7611	Examination and Inspection	(CC:CT)	Office Contact	(202) 317-6870

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7602	Examination of Books and Witnesses	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7602(e)	Limitation on Examination on Unreported Income	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7603	Service of Summons	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7604	Enforcement of Summons	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7605	Time and Place of Examination	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7606	Entry of Premises for Examination of Taxable Objects	(CC:PA:B07)	Steven Karon	(202) 317-6834
7608	Authority of Internal Revenue Enforcement	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7609	Special Procedures for Third-Party Summonses	(CC:PA:B06)	Brittany Harrison	(202) 317-6833
7610	Fees and Costs for Witnesses	(CC:PA:B06)	Brittany Harrison	(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)	Brittany Harrison	(202) 317-6833
7622	Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds	(CC:PA:B06)	Brittany Harrison	(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: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)	Holly Porter	(202) 317-5245
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)	Holly Porter	(202) 317-5245
7701(a)(4)(5)	Domestic/Foreign Partnership	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:INTL:B04)	Ronald Gootzeit	(202) 317-6937
		(CC:PSI)	Holly Porter	(202) 317-5245
7701(a)(6)	Fiduciary	(CC:PSI:B01)	David Haglund	(202) 317-5021
		(CC:PSI)	Holly Porter	(202) 317-5245
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

Code Section	Subject Area	Office	Contact	Telephone
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 Gerstein	(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)	Holly Porter	(202) 317-5245
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)	John Rogers	(202) 317-4425
		(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:LB)	James Hartford	(202) 317-8578
7702	Life Insurance Contract Defined	(CC:FIP:B04)	John Glover	(202) 317-4450
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:ITA:B05)	Edward Schwartz	(202) 317-7006
		(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)	Holly Porter	(202) 317-5245

Code Section	Subject Area	Office	Contact	Telephone
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
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 Tax Exempt Bonds of Indian Tribal Governments	(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
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

Code Section	Subject Area	Office	Contact	Telephone
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 McLaughlin	(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
9008 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