

IRS Code and Subject Matter Directory

This roster was adapted from the most recent *Code and Subject Matter Directory* published by the IRS (May 1, 2009) as part of its *Office of Chief Counsel Telephone Directory*. There is an index listed by Subject Area at the end of this chapter.

Code Section	Subject Area	Office	Contact	Telephone
1	Tax Imposed (Individuals)	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
1(g)	Unearned Income of Certain Minor Children	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
1(h)	Maximum Capital Gains Rates for Individuals	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
1 (h)(11)	Dividends Taxed as Net Capital Gains	(CC:INTL:B01)	Ana C. Guzman	(202) 622-3268
2	Definitions and Special Rules	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
3	Tables for Individuals	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
4	Repealed — Rules for Optional Tax	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
5	Cross References Relating to Tax on Individuals	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
11	Tax Imposed — Corporations	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
12	Cross References Relating to Tax on Corporations	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
15	Effect of Changes	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
22	Credit for the Elderly and the Permanently and Totally Disabled	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
23	Adoption Expense Tax Credit	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197

Code Section	Subject Area	Office	Contact	Telephone
24	Child Tax Credit	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
25	Interest on Certain Home Mortgages	(CC:FIP:B05)	David White	(202) 622-3049
		(CC:FIP:B05)	Carla White	(202) 622-3419
25A	Hope and Lifetime Learning Credits	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
25C	Nonbusiness Energy Property	(CC:PSI:B06)	Martha McRee	(202) 622-3110
25D	Residential Energy Efficient Property	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
26	Limitation Based on Tax Liability	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
27	Taxes of Foreign Countries and Possessions	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
29	Credit for Producing Fuel From a Nonconventional Source From Other Than Natural Resources	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Jaime Park	(202) 622-3110
		(CC:PSI:B06)	Peter Friedman	(202) 622-3110
30	Credit for Qualified Electric Vehicles	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
30A	Puerto Rico Economic Activity Credit	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Thomas Vidano	(202) 435-5265
30B	Alternative Motor Vehicle Credit	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
30C	Clean-fuel Vehicle Refueling Property Credit	(CC:PSI:B06)	Martha McRee	(202) 622-3110
31	Tax Withheld on Wages	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
32	Earned Income Tax Credit	(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6080
		(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
33	Credit for Tax Withheld at Source on Nonresident Aliens and Foreign Corporations	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
34	Certain Uses of Gasoline and Special Fuels	(CC:PSI:B07)	Charles Langley	(202) 622-3130
35 (New)	Health Insurance Costs of Eligible Individuals	(CC:TEGE:EB:HW)	Russell Weinheimer	(202) 622-7906
36	Overpayment of Tax	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
36A	Making Work Pay Credit	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
38	General Business Credit	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
		(CC:PSI:B05)	David Selig	(202) 622-3040

Code Section	Subject Area	Office	Contact	Telephone
39	Carryback and Carryforward of Unused Credits	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
		(CC:PSI:B05)	David Selig	(202) 622-3040
40	Alcohol Used as a Fuel	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
40A	Biodiesel Used As A Fuel	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
41	Credit for Increasing Research Activities	(CC:PSI:B05)	Nicole Cimino	(202) 622-3040
		(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
42	Low Income Housing Credit	(CC:PSI:B05)	Julie Hanlon-Bolton	(202) 622-3040
		(CC:PSI:B05)	Christopher Wilson	(202) 622-3040
43	Enhanced Oil Recovery Credit	(CC:PSI:B06)	Jaime Park	(202) 622-3110
44	Expenditures to Provide Access to Disabled Individuals	(CC:PSI:B05)	David McDonnell	(202) 622-3040
45	Electricity Produced from Certain Renewable Resources	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Peter Friedman	(202) 622-3110
		(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
45A	Indian Employment Credit	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
45C	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	(CC:PSI:B05)	David Selig	(202) 622-3040
45D	New Markets Tax Credit	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
		(CC:PSI:B05)	Julie Hanlon-Bolton	(202) 622-3040
45G	Railroad Track Maintenance Credit	(CC:PSI:B05)	David Selig	(202) 622-3040
45H	Credit for Production of Low Sulfur Diesel Fuel	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
45I	Credit for Producing Oil and Gas from Marginal Wells	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
45J	Credit for Production from Advanced Nuclear Power Facilities	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	Peter Friedman	(202) 622-3110
45K	Credit for Producing Fuel from a Nonconventional Source	(CC:PSI:B06)	Jaime Park	(202) 622-3110
		(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Peter Friedman	(202) 622-3110
45L	New Energy Efficient Home Credit	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
45M	Energy Efficient Appliance Credit	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
45N	Mine Rescue Team Training Credit	(CC:PSI:B06)	Martha McRee	(202) 622-3110
		(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
45O	Agricultural Chemical Security Credit	(CC:PSI:B05)	David Selig	(202) 622-3040
46 (Repealed)	Amount of Credit for Public Utility Property; Normalization	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	Peter Friedman	(202) 622-3110
46(a)(1) (Repealed)	Amount of Credit — The Regular Percentage	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(a)(2) (Repealed)	The Energy Percentage	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110

Code Section	Subject Area	Office	Contact	Telephone
46(b)(2) (Repealed)	Energy Percentage	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
46(b)(4) (Repealed)	Rehabilitation Percentage	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(c)(1) (Repealed)	Qualified Investment — In General	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
46(c)(4) (Repealed)	Progress Expenditures	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	PeterFriedman	(202) 622-3110
46(c)(8) (Renumbered)	Certain Nonrecourse Financing	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(c)(9)	Decreases in Nonqualified Nonrecourse Financing	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(d) (Repealed)	Progress Expenditures	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	PeterFriedman	(202) 622-3110
46(e) (Repealed)	Limitations With Respect to Certain Persons	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
46(f) (Repealed)	Limitations in Case of Certain Regulated Companies	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	PeterFriedman	(202) 622-3110
46(h) (Repealed)	Special Rule for Cooperatives	(CC:PSI:B05)	Susan Levy	(202) 622-3040
47	Rehabilitation Credit	(CC:PSI:B05)	David Selig	(202) 622-3040
47 (Renumbered)	Certain Dispositions, etc., of Section 38 Property	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48	Energy Credit	(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
		(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
		(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
48(a)(1) (Repealed)	Section 38 Property	(CC:ITA:B07)	Winston H. Douglas	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
48(a)(2) (Repealed)	Property Used Outside the United States	(CC:ITA:B07)	Winston H. Douglas	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
48(a)(3) (Repealed)	Property Used for Lodging	(CC:ITA:B07)	Bernard P. Harvey	(202) 622-3216
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
48(a)(6) (Repealed)	Livestock	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(a)(7) (Repealed)	Property Completed Abroad or Predominantly of Foreign Origin	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040

Code Section	Subject Area	Office	Contact	Telephone
48(a)(8) (Repealed)	Amortized Property	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(a)(9) (Repealed)	Railroad Track	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(a)(10) (Repealed)	Boilers Fueled by Oil and Gas	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(b)	Reforestation Credit	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
48(b) (Repealed)	New Section 38 Property	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(c) (Repealed)	Used Section 38 Property	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(d) (Repealed)	Certain Leased Property	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
48(e) (Repealed)	Subchapter S Corporations	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(f) (Repealed)	Estates and Trusts	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(k) (Repealed)	Movie and Television Films	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(l) (Repealed)	Energy Property	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
48(m) (Repealed)	Application of Certain Transitional Rules	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(o) (Repealed)	Certain Credits Defined	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	(CC:ITA:B07)	Winston H. Douglas	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
48(q) (Repealed)	Basis Adjustment of Section 38 Property	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48(s) (Repealed)	Special Rules Relating to Sound Recordings	(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
48(t) (Repealed)	Cross Reference	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
48A	Qualifying Advanced Coal Project Credit	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Jaime Park	(202) 622-3110
48B	Qualifying Gasification Project Credit	(CC:PSI:B06)	Jaime Park	(202) 622-3110
		(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
49 (Repealed)	At-Risk Rules	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
50	Other Special Rules	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
		(CC:PSI:B05)	David Selig	(202) 622-3040
	Termination of Regular Percentage	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
		(CC:PSI:B05)	David Selig	(202) 622-3040
50(A) (Repealed)	Amount of Credit	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
50(B) (Repealed)	Definitions; Special Rules	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
51	Amount of Credit Work Opportunity Tax Credit (WOTC) (formerly TJTC)	(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
		(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
51A	Temporary Incentives for Employing Long-Term Family Assistance Recipients (Welfare to Work Credits)	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
52	Special Rules — WOTC (formerly TJTC)	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
53	Credit for Prior Year Minimum Tax Liability	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B06)	Martin Scully	(202) 622-8066

Code Section	Subject Area	Office	Contact	Telephone
54	Credit to Holders Of Clean Renewable Energy Bonds	(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
54A	Qualified Tax Credit Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
		(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
54B	Forestry Conservation Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
		(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
54C	New Clean Renewable Energy Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
		(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
54D	Qualified Energy Conservation Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
		(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
54E	Credit for Qualified Zone Academy Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
		(CC:FIP:B05)	Sandra Westin	(202) 622-3900
55	Alternative Minimum Tax Maximum Capital Gains Rates for Individuals	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
56	Adjustments in Computing AMT Income	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
56(a)(1)	Depreciation	(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
56(a)(2)	Mining Exploration and Development Costs	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
56(a)(5)	Pollution Control Facilities	(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
56(a)(6)	Adjusted Basis	(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
56(g)	Tax Preferences Attributable to 936 Corporations	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Thomas Vidano	(202) 435-5265
57	Items of Tax Preference	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
57(a)(1)&(2)	Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options	(CC:PSI:B06)	Martha McRee	(202) 622-3110
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110

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58	Denial of Certain Losses	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
59	Alternative Minimum Tax — Other Definitions and Special Rules	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
59(a)	Alternative Minimum Tax Foreign Tax Credit	(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
		(CC:INTL:B03)	David Juster	(202) 622-3850
59(e)	Optional 10-Year Writeoff or Intangible Drilling Costs and Mining Exploration and Development Costs	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
59A	Environmental Tax	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
61	Advance Rentals Method Changes Income From Discharge of Indebtedness	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
	Equipment Leasing	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
	Fringe Benefits	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604

Code Section	Subject Area	Office	Contact	Telephone
61 (Continued)	Gross Income Defined (In General)	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
	Indians	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
	Split Dollar Life Insurance	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
	Student Loan Cancellations	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
	Vow of Poverty — Income Tax	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		Vow of Poverty — Withholding Tax	(CC:TEGE:EOEG:ET1)	Branch Contact
	(CC:TEGE:EOEG:ET2)		Branch Contact	(202) 622-6040
62	Adjusted Gross Income Defined	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
62(c)	Reimbursement Arrangements	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040

Code Section	Subject Area	Office	Contact	Telephone
63	Overall Limitations on Itemized Deductions Taxable Income Defined	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
64	Ordinary Income Defined	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
65	Ordinary Loss Defined	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
66	Treatment of Community Income	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
67	2-Percent Floor on Miscellaneous Itemized Deductions	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:FIP:B02)	Branch Contact	(202) 622-3930
67(c)	2 Percent Floor — RICS and REMICS	(CC:FIP:B02)	Susan T. Baker	(202) 622-4654
68	Overall Limitation on Itemized Deductions	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
71	Alimony and Separate Maintenance Payments	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts	(CC:FIP:B04)	Branch Contact	(202) 622-3970
	Civil Service or Qualified Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
72(p)	Loans Treated as Distributions	(CC:TEGE:EB:QP2)	Vernon Carter	(202) 622-3800
72(t)	Ten Percent Additional Tax on Early Distributions from Qualified Retirement Plans	(CC:TEGE:EB:QP2)	Vernon Carter	(202) 622-3800
73	Services of Child	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
74	Prizes and Awards	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
74(c)	Exceptions for Certain Employee Achievement Awards	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
75	Dealers in Tax-Exempt Securities	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B02)	David Silber	(202) 622-3747

Code Section	Subject Area	Office	Contact	Telephone
77	Commodity Credit Loans	(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B04)	William Ruane	(202) 622-4920
		(CC:ITA:B04)	Robert Raphael	(202) 622-4920
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) Which are Handled by T:EP)	(CC:TEGE:EB:HW)	Betty Clary	(202) 622-6080
80	Restoration of Value of Certain Securities	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Lauren J. Medovoy	(202) 622-6502
82	Reimbursement for Expenses of Moving	(CC:ITA:B05)	Richard Ennis	(202) 622-4960
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
83	Property Transferred in Connection with Performance of Service, Including Non-qualified Deferred Compensation Plans	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
84	Transfer of Appreciated Property to Political Organizations	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
85	Unemployment Compensation	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
86	Social Security and Tier 1 Railroad Retirement Benefits	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
87	Alcohol and Biodiesel Fuel Credits	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	(CC:PSI:B06)	Peter Friedman	(202) 622-3110
90	Illegal Federal Irrigation Subsidies	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Daniel Cassano	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
101	Certain Death Benefits (Except Under a "Qualified" Plan Which is Handled by T:EP)	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
102	Gifts and Inheritances	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
102(c)	Employee Gifts	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
103	Interest on State and Local Bonds	(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
104(a)(1)	Compensation for Injuries or Sickness: Workers' Compensation	(CC:TEGE:EOEG:HW)	Branch Contact	(202) 622-6080
104(a)(2)	Damages Received for Personal Injury	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
104(a)(3) (New)	Accident and Health Insurance	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080

Code Section	Subject Area	Office	Contact	Telephone
104(a)(4) (New)	Military Disability Pensions	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
105	Amounts Received Under Accident and Health Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
105(a)(5) (New)	Disability Income From Terroristic Action and Facilities	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
106	Contributions by Employer to Accident and Health Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
107	Rental Value of Parsonages	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
108	Income from Discharge of Indebtedness	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
109	Improvements by Lessee on Lessor's Property	(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
110	Qualified Lessee Construction Allowances for Short-Term Leases	(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
111	Recovery of Tax Benefit Items	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
		(CC:ITA:B02)	David Christensen	(202) 622-7900
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
112	Certain Combat Pay of Members of the Armed Forces	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
114	Extraterritorial Income Exclusion	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
115	Income of States, Municipalities, etc.	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
117	Qualified Scholarships	(CC:ITS:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
118(a)	Contributions to the Capital of a Corporation (Shareholder)	(CC:PSI:B05)	David McDonnell	(202) 622-3040
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:CORP)	General Information	(202) 622-7700
118(b)	Contributions in Aid of Construction	(CC:PSI:B05)	David McDonnell	(202) 622-3040
118(c)	Special Rules for Water and Sewage Disposal Utilities	(CC:ITA:B05)	David McDonnell	(202) 622-3040
119	Meals or Lodging Furnished for the Convenience of the Employer	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
120 (Repealed)	Amounts Received Under Qualified Group Legal Services Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080

Code Section	Subject Area	Office	Contact	Telephone
121	Exclusion of Gain from Sale or Exchange of Residence of Individual	(CC:ITA:B04)	Peter Baumgarten	(202) 622-4920
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
122	Certain Reduced Uniformed Services Retirement Pay	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
125	Cafeteria Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
126	Certain Cost-Sharing Payments	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
126(a)(8)	Forestry Cost-Sharing Payments	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
127	Educational Assistance Programs/Dependent Care Assistance Programs	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
128 (Repealed)	Interest on Certain Savings Certificates	(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
129	Dependent Care Assistance Programs	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
130	Certain Personal Injury Liability Assignments	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
131	Certain Foster Care Payments	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
132	Certain Fringe Benefits	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
133 (Repealed)	Interest on Certain Loans Used to Acquire Employer Securities	(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
135	Income from U.S. Savings Bonds Used to Pay Higher Education Tuition and Fees	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
136	Energy Conservation Subsidiaries Provided by Public Utilities	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
137	Adoption Assistance Program	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
138	Medicare + Choice MSA	(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
139	Disaster Relief Payments	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
139A	Federal Subsidies for Prescription Drug Plans	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
139B	Benefits Provided to Volunteer Firefighters and Emergency Medical Responders	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B05)	Seoyeon Sharon Park	(202) 622-4960
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
141	Private Activity Bonds	(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980

Code Section	Subject Area	Office	Contact	Telephone
142	Exempt Facility Bond	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
143	Mortgage Revenue Bonds	(CC:FIP:B05)	Carla Young	(202) 622-3419
		(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	(CC:FIP:B05)	David White	(202) 622-3049
		(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
145	Qualified 501(c)(3) Bonds	(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
146	Volume Cap — Private Activity Bonds	(CC:FIP:B05)	David White	(202) 622-3049
		(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
147	Other Requirements — Private Activity Bonds	(CC:FIP:B05)	David White	(202) 622-3049
		(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
148	Arbitrage	(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
		(CC:FIP:B05)	David White	(202) 622-3049
149	Bond Must be Registered to be Tax Exempt	(CC:FIP:B05)	Zoran Stojanovic	(202) 622-3721
	Bond Must Be Registered To Be Tax Exempt; Other Requirements	(CC:FIP:B05)	Johanna Som de Cerff	(202) 622-3980
150	Definitions and Special Rules	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Carla Young	(202) 622-3419
151	Allowance of Deductions for Personal Exemptions	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
152	Dependent Defined	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
161	Allowance of Deductions	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
162	Trade or Business Expenses	(CC:ITA:B03)	Jamie Kim	(202) 622-4950
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
162(k)	Stock Redemption Expenses	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
162(l)	Health Insurance Costs of Self-Employed Individuals	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
162(m)	Disallowance of Deduction for Certain Employee Remuneration in Excess of \$1,000,000	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030

Code Section	Subject Area	Office	Contact	Telephone
163	Allocation of Interest	(CC:ITA:B01)	Nancy Lee	(202) 622-4216
		(CC:ITA:B03)	Erika Reigle	(202) 622-4950
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
	Bond Issuance Premium	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
163(e)	Original Issue Discount	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
163(f)(2)(B)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form — Not Included	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
163(j)	Earnings Stripping Application of Branches	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
163(l)	Disallowance of Deduction of Certain Debt Instruments of Corporations	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B03)	Charles Culmer	(202) 622-3964
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
164	Taxes	(CC:ITA:B03)	Susie Bird	(202) 622-4950
		(CC:ITA:B02)	David Christensen	(202) 622-7900
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
165	Losses	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
		(CC:ITA:B02)	Grace Matuszeski	(202) 622-4950
		(CC:ITA:B03)	Glenn Bogdonoff	(202) 622-4950
		(CC:ITA:B03)	Sharon Hall	(202) 622-4950
	Timber, Trees or Mineral Property Abandonment	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	(CC:FIP:B02)	Sharon Galm	(202) 622-4664
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP)	Santina Jannotta	(202) 622-3072
166	Bad Debts	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B02)	Norma Rotunno	(202) 622-7900
		(CC:FIP)	Santina Jannotta	(202) 622-3072
		(CC:FIP:B01)	Timothy Sebastian	(202) 622-7417
		(CC:ITA:B03)	Sharon Hall	(202) 622-4950
		(CC:ITA:B03)	Glenn Bogdonoff	(202) 622-4950
	Bad Debts—Banks	(CC:FIP:B02)	Sharon Galm	(202) 622-4664

Code Section	Subject Area	Office	Contact	Telephone
167	Depreciation	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Bernard P. Harvey	(202) 622-3216
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:PSI:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
		(CC:ITA:B07)	John Huffman	(202) 622-7316
	Intangibles	(CC:ITA:B07)	John Huffman	(202) 622-7316
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
	Placed in Service [includes section 1.46-3(d)]	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
(CC:ITA:B07)		John Huffman	(202) 622-7316	
(CC:ITA:B07)		Doug H. Kim	(202) 622-3110	
167(e)	Certain Term Interests Not Depreciable	(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
167(f)	Computer Software	(CC:ITA:B07)	John Huffman	(202) 622-7316
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
167(g)	Income Forecast Method	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
167(h)	Amortization of Geological and Geophysical Expenditures	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
167(m)	Class Lives	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
168	Accelerated Cost Recovery System	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	John Huffman	(202) 622-7316
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
168(d)(4)	Mid-Quarter & Half-Year Conventions	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
168(f)(14) (Repealed)	Motor Vehicle Operating Leases	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
168(h)	Tax Exempt Use Property	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
168(i)(3)	Lease Terms	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604

Code Section	Subject Area	Office	Contact	Telephone
168(i)(4)	General Asset Accounts	(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
168(i)(5)	Change in Use	(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
168(i)(9)	Normalization	(CC:PSI:B06)	PeterFriedman	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
168(j)	Property on Indian Reservations	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
168(k)	Bonus Depreciation	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
169	Amortization of Pollution Control Facilities	(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B06)	PeterFriedman	(202) 622-3110
170	Charitable Contributions	(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
		(CC:ITA:B02)	David Christensen	(202) 622-7900
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
		(CC:ITA:B03)	Erika Reigle	(202) 622-4950
	Determination of Fair Market Value	(Appeals)	Karen Carolan	(202) 401-4128
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6080
170d(f)(10)	Split Dollar Life Insurance, Annuity and Endowment Contracts	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
171	Amortizable Bond Premium	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
172	Net Operating Loss Deduction in General	(CC:ITA:B04)	Shareen Pflanz	(202) 622-4920
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
172(b)(1)(E)	Excess Interest Loss	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
172(h)	Corporate Equity Reduction Interest Losses	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
173	Circulation Expenditures	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765

Code Section	Subject Area	Office	Contact	Telephone
174	Accounting Method Changes	(CC:ITA:B07)	Grant Anderson	(202) 622-7023
		(CC:ITA:B06)	Donna Crawford	(202) 622-4970
		(CC:PSI:B05)	Nicole Cimino	(202) 622-3040
	Research and Experimental Expenditures	(CC:PSI:B05)	David Selig	(202) 622-3040
175	Soil and Water Conservation	(CC:ITA:B01)	Dell Saunders	(202) 622-5020
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
	Soil and Water Conservation Expenditures	(CC:PSI:B06)	PeterFriedman	(202) 622-3110
		(CC:PSI:B06)	Martha McRee	(202) 622-3110
176	Payments With Respect to Employees of Certain Foreign Corporations	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B01)	Dell Saunders	(202) 622-5020
		(CC:ITA:B02)	R. Matthew Kelley	(202) 622-7900
		(CC:ITA:B03)	MonLam	(202) 622-4950
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
177 (Repealed)	Trademark and Trade Name Expenditures	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
178	Amortization of Cost of Acquiring a Lease	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	JohnHuffman	(202) 622-7316
179	Election to Expense Certain Depreciable Business Assets	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
179A	Deductions of Clean Fueled Vehicles and Certain Refueling Property	(CC:PSI:B06)	Martha McRee	(202) 622-3110
179B	Deductions for Capital Costs Incurred in Complying with EPA Sulfur Regulations	(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
179(b)(6)	Expansion of Limitation on Depreciation of Certain Passenger Automobiles	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
179C	Election to Expense Certain Refineries	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
		(CC:PSI:B06)	Charles B. Ramsey	(202) 622-3110
179D	Energy Efficient Commercial Buildings, Deduction	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
179E	Election to Expense Advanced Mine Safety Equipment	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
180	Expenditures by Farmers for Fertilizer	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:TA:B07)	Kathleen Reed	(202) 622-3349
181	Treatment of Certain Qualified Film & Television Production	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
183	Activities Not Engaged in for Profit	(CC:ITA:B02)	Daniel Cassano	(202) 622-7900
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
186	Recoveries of Damages for Antitrust Violations	(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349

Code Section	Subject Area	Office	Contact	Telephone
189 (Repealed)	Amortization of Certain Expenditures for Child Care Facilities	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	(CC:PSI:B05)	David McDonnell	(202) 622-3040
190 (Repealed)	Amortization of Real Property Construction Period Interest and Taxes	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
192 (Repealed)	Amortization of Certain Rehabilitation Expenditures for Certified Historic Structures	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
192	Contributions to Black Lung Disability Trust	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
193	Tertiary Injectants	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
		(CC:PSI:B06)	Jaime Park	(202) 622-3110
193A	Federal Subsidies for Prescription Drug Plans	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
194	Treatment of Reforestation Expenditures	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
194A	Contributions to Employer Liability Trusts	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
195	Start-Up Expenditures	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
196	Deduction for Certain Unused Business Credits	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
		(CC:PSI:B05)	David Selig	(202) 622-3040
197	Amortization of Goodwill and Certain Other Intangibles	(CC:ITA:B07)	John Huffman	(202) 622-7316
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
198	Expensing of Environmental Remediation Costs for Certain Otherwise Capital Expenditures	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Grace Matuszeski	(202) 622-4950
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
199	Income Attributable to Domestic Production Activities	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
		(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
211	Allowance of Deductions	(CC:ITA:B01)	Dell Saunders	(202) 622-5020
		(CC:ITA:B02)	Norma Rotunno	(202) 622-7900
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
212	Expenses for Production of Income	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	R. Matthew Kelley	(202) 622-7900
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
213	Medical, Dental, etc., Expenses	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	Daniel Cassano	(202) 622-7900
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
215	Alimony, etc., Payments	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950

Code Section	Subject Area	Office	Contact	Telephone
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder	(CC:PSI:B05)	David McDonnell	(202) 622-3040
217	Moving Expenses	(CC:ITA:B01)	Dell Saunders	(202) 622-5020
		(CC:ITA:B02)	David Christensen	(202) 622-7900
		(CC:ITA:B03)	Glenn Bogdonoff	(202) 622-4950
219	Retirement Savings (Individual Retirement Accounts)	(CC:TEGE:EB:QP1)	Cathy Vohs	(202) 622-6090
220	Medical Savings Accounts	(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
220(a)	Jury Duty Pay Remitted to an Individual's Employer	(CC:ITA:B01)	Dell Saunders	(202) 622-5020
		(CC:ITA:B02)	Grace Matuszeski	(202) 622-4950
		(CC:ITA:B03)	Glenn Bogdonoff	(202) 622-4950
221	Deduction for Interest on Education Loans	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B02)	Daniel Cassano	(202) 622-7900
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
222	Qualified Tuition and Related Expenses	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
223	Health Savings Accounts	(CC:TEGE:EB:HW)	Elizabeth Purcell	(202) 622-6080
241	Allowance of Special Deductions	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	R. Matthew Kelley	(202) 622-7900
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
243	Dividends Received by Corporations	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
243(c)	Special Rules for Certain Distributions (Banks)	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
243(d)	Dividends Received by Corporations — Banks, RICs and REITs	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B02)	David Silber	(202) 622-3747
244	Dividends Received on Certain Preferred Stock	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
245	Dividends Received from Certain Foreign Corporations	(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:INTL:B06)	John Breen	(202) 435-5265
246	Rules Applying to Deductions for Dividends Received	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424

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246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
247	Dividends Paid on Certain Preferred Stock of Public Utilities	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Susie Bird	(202) 622-4950
248	Organizational Expenditures	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	R. Matthew Kelley	(202) 622-7900
		(CC:ITA:B03)	Susie Bird	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
249	Limitation on Deduction of Bond Premium on Repurchase	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
250 (Repealed)	Certain Payments to the National Railroad Passenger Corporation	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
261	General Rule for Disallowance of Deductions	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
262	Personal, Living, and Family Expenses	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
263	Capital Expenditures	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B03)	Merrill Feldstein	(202) 622-4950
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
263A(c)(2)	Certain Exceptions to Section 263A Research and Experimental Expenditures	(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
263A(c)(3)	Certain Exceptions to Section 263A Certain Development and Other Costs of Oil and Gas Wells or Other Mineral Property	(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
263A(c)(5)	Certain Exceptions to Section 263A Timber and Certain Ornamental Trees	(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
263A(c)(6)	Certain Exceptions to Section 263A Coordination with Section 59(e)	(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
263A(f)	Interest Capitalization Rules	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
		(CC:ITA:B07)	Grant Anderson	(202) 622-7023
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	(CC:PSI:B06)	Jaime Park	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
263(g)	Interest & Carrying Cost in the Case of Straddles	(CC:FIP:B03)	Robert Williams	(202) 622-3950
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B03)	Mary J. T. Brewer	(202) 622-6293
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950

Code Section	Subject Area	Office	Contact	Telephone
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	(CC:PSI:B06)	Jaime Park	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
		(CC:PSI:B04)	James Hogan	(202) 622-3090
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses — Method Changes	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
		(CC:ITA:B07)	Grant Anderson	(202) 622-7023
264	Certain Amounts Paid in Connection with Insurance Contracts	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
265(a)(1)	Expenses and Interest Relating to Tax-Exempt Income	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
265(a)(2)	Interest Relating to Tax-Exempt Income	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
265(a)(3)	Certain Regulated Investment Companies	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Susan T. Baker	(202) 622-4654
		(CC:FIP:B01)	Timothy Sebastian	(202) 622-7417
265(a)(6)	Parsonage and Military Housing Allowances	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
265(b)	Pro Rata allocation of interest expense of financial institutions to tax exempt interest	(CC:FIP:B01)	Elizabeth A. Handler	(202) 622-3157
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-7773
265(b)(3)	Exemption for Certain Tax Exempt Obligations	(CC:FIP:B05)	James Polfer	(202) 622-8499
266	Carrying Changes	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
		(CC:ITA:B07)	Grant Anderson	(202) 622-7023
267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	(CC:ITA:B06)	Steven Gee	(202) 622-4970
		(CC:ITA:B07)	Karla Meola	(202) 622-7995
267(a)	Matching of Income as it Applies to Foreign Persons	(CC:INTL:B02)	Paul J. Carlino	(202) 622-3840
267(f)	Special Rules Applicable to Controlled Groups	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
268	Sale of Land with Unharvested Crop	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Erika Reigle	(202) 622-4950
269	Acquisition Made to Evade or Avoid Income Tax	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
269B	Stapled Entities	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:INTL:B04)	Robert Lorence	(972) 308-7407
		(CC:FIP:B06)	K. Scott Brown	(202) 622-7454
271	Debts Owed by Political Parties, etc.	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
272	Disposal of Coal or Domestic Iron Ore	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
273	Holders of Life or Terminable Interest	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
274	Disallowance of Certain Entertainment, etc., Expenses	(CC:ITA:B06)	Kari Fisher	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
274(h)(6)	Caribbean Basin Initiative	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
274(i)	Qualified Nonpersonal Use Vehicle	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
274(j)	Employee Achievement Awards	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
275	Certain Taxes	(CC:ITA:B06)	Willie Armstrong	(202) 622-8175
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
276	Certain Indirect Contributions to Political Parties (Deductions)	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
277	Deductions Incurred by Certain Membership Organizations in Transactions with Members	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
	Deductions Incurred by Cooperative Housing Corporations	(CC:TEGE:EOEG:EO2)	Ronald Weinstock	(202) 622-6070
	Deductions Incurred by Subchapter T Organizations	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
280 (Repealed)	Portion of Chapter 45 Taxes for Which Credit or Refund is Allowable under Section 6429	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	(CC:ITA:B06)	Kari Fisher	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
280B	Demolition of Structures	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
280C	Certain Expenses for Which Credits are Allowable	(CC:PSI:B05)	David Selig	(202) 622-3040
280E	Expenditures in Connection With the Illegal Sale of Drugs	(CC:ITA:B06)	John Trevey	(202) 622-4970
		(CC:ITA:B07)	Michael Nixon	(202) 622-7731
280F	Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
280G	Golden Parachute Payments	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030

Code Section	Subject Area	Office	Contact	Telephone
280G(d)(5)	Treatment of Affiliated Groups	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	(CC:ITA:B05)	Michael Schmit	(202) 622-4960
281	Terminal Railroad Corporations and Their Shareholders	(CC:PSI:B05)	Susan Levy	(202) 622-3040
291	Special Rules Relating to Corporate Preference Items	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
291(a)(4)	FSC — Exempt Income — Corporate Shareholders	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
		(CC:LM:CTM:SEA)	Cathy Goodson	(202) 220-5567
291(b)	Exploration, Development, and Intangible Drilling Costs	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
301	Distributions of Property	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
302	Distribution in Redemption of Stock	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
303	Distributions in Redemption of Stock to Pay Death Taxes	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
304	Redemption Through Use of Related Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
305	Distributions of Stock and Stock Rights	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
306	Dispositions of Certain Stocks	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
307	Basis of Stock and Stock Rights Acquired in Distributions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
311	Taxability of Corporation on Distribution	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
312	Effect on Earnings and Profits	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
316	Dividend Defined	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Company or Real Estate Investment Trust	(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B01)	Kathleen Sleeth	(202) 622-6289
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
317	Other Definitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
318	Constructive Ownership of Stock	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
331	Gain or Loss to Shareholders in Corporate Liquidations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
332	Complete Liquidations of Subsidiaries	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
334	Basis of Property Received in Liquidation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
337(d)	Regulations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
337 (Pre TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
338	Certain Stock Purchases Treated as Asset Acquisitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:INTL:B03)	Bethany Ingwolson	(202) 622-3850
341	Collapsible Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
346	Definition and Special Rule	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
351	Transfer to Corporation Controlled by Transferor	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
351(e)	Exceptions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
354	Exchanges of Stock and Securities in Certain Reorganizations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
355	Distribution of Stock and Securities of a Controlled Corporation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
356	Receipt of Additional Consideration	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
357	Assumption of Liability	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
358	Basis to Distributees	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
361	Nonrecognition of Gain or Loss to Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
362	Basis to Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
367(a)	Transfers of Property from the United States	(CC:INTL:B04)	Thomas Beem	(202) 622-3860
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
367(b)	Other Transfers	(CC:INTL:B04)	Thomas Beem	(202) 622-3860
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:LM:NR:DAL:1)	Deborah Gregory	(972) 308-7437
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
367(c)	Transactions to be Treated as Exchanges	(CC:INTL:B04)	Robert Lorence	(972) 308-7407
367(d)	Special Rules Relating to Transfers of Intangibles	(CC:INTL:B04)	David Bailey	(202) 622-3769
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
367(e)	Treatment of Distributions Described in Section 355 or Liquidations Under Section 332	(CC:INTL:B04)	Robert Lorence	(972) 308-7407
367(f)	Other Transfers	(CC:INTL:B04)	Robert Lorence	(972) 308-7407
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
368	Definitions Relating to Corporate Reorganizations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
368(a)(1)(G)	Bankruptcy Reorganization	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
370 (Repealed)	Termination of Part	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
372 (Repealed)	Basis in Connection With Certain Receivership and Bankruptcy Proceedings	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381	Carryovers in Certain Corporate Acquisitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
381(b)	Operating Rules	(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:CORP)	General Information	(202) 622-7700
381(c)(1)	Net Operating Loss Carryovers	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381(c)(2)	Earnings & Profits	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381(c)(3)	Capital Loss Carryover	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381(c)(4)	Method of Accounting	(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
		(CC:FIP:B02)	Sharon Galm	(202) 622-3920
	Method of Accounting (Banks)	(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
381(c)(5)	Inventories	(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
381(c)(6)	Method of Computing Depreciation Allowance	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
381(c)(8)	Installment Method	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
381(c)(9)	Amortization of Bond Discount or Premium	(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
381(c)(10)	Treatment of Certain Mining Development and Exploration	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
	Expenses of Distributor or Transferor Corporation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381(c)(12)	Recovery of Tax Benefit Items	(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
381(c)(13)	Involuntary Conversions Under Section 1033	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
381(c)(14)	Dividend Carryover to Personal Holding Company	(CC:PSI:B05)	David Selig	(202) 622-3040
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	(CC:PSI:B05)	David Selig	(202) 622-3040

Code Section	Subject Area	Office	Contact	Telephone
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
381(c)(17)	Deficiency Dividend of Personal Holding Company	(CC:PSI:B05)	David Selig	(202) 622-3040
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
		(CC:ITA:B02)	David Christensen	(202) 622-7900
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409
381(c)(22)	Successor Life Insurance Company	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
381(c)(23)	Deficiency Dividend Deduction	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B01)	Kathleen Sleeth	(202) 622-6289
381(c)(24)	Credit Under Section 38	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
381(c)(25)	Credit for Employment of Certain New Employees Credit Under Section 53	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in-Losses Following Ownership Change	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
383	Special Limitations on Certain Excess Credits, etc.	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
384	Limitation on Use Preacquisition Losses to Offset Built-in Gains	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
385	New Financial Products	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Patrick White	(202) 622-3920
	Treatment of Certain Interests in Corporations as Stock or Indebtedness	(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:FIP:B06)	K. Scott Brown	(202) 622-7454
		(CC:FIP:B06)	Rebecca Harrigal	(202) 622-3449
		(CC:FIP:B06)	Anna Kim	(202) 622-5744
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
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) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
401(a)(4)	Discrimination in Contributions or Benefits	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
401(a)(9)	Required Distributions	(CC:TEGE:EB:QP1)	Cathy Vohs	(202) 622-6090
401(a)(17)	Maximum Compensation	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
401(a)(26)	Minimum Participation	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
401(a)(28)	ESOP Diversification, etc.	(CC:TEGE:EB:QP2)	Dana Barry	(202) 622-7424
401(h)	Medicare Benefits for Retirees	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
401(k)	Cash or Deferred Arrangements	(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
		(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
401(l)	Permitted Disparity	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
401(m)	Matching Contributions and Employee	(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
		(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
402	Distributions/Rollovers	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
402(b)	Taxability of Beneficiary of Nonexempt Trust	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880

Code Section	Subject Area	Office	Contact	Telephone
403(b)	Tax Sheltered Annuities	(CC:TEGE:EB:QP2)	Cheryl Press	(202) 622-6060
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or Under Annuities Purchased by Exempt Organizations	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
404(a)(1) (New)	Deductions for Contributions	(CC:TEGE:EB:QP1)	Michael Roach	(202) 622-6090
404(a)(4)	Trusts Created or Organized Outside the United States	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
404(a)(5)	Other Plans	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
404(a)(6)	Time When Contributions Deemed Made	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
404(k)	ESOP Deductions	(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
404A	Foreign Deferred Compensation Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
408	Individual Retirement Accounts	(CC:TEGE:EB:QP1)	Cathy Vohs	(202) 622-6090
408A	Roth IRAs	(CC:TEGE:EB:QP1)	Cathy Vohs	(202) 622-6090
409A	Inclusion in Gross Income of Deferred Compensation Under Nonqualified Deferred Compensation Plans	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:TEGE:EB:EC)	Stephen Tackney	(202) 622-7524
410(b)	Coverage	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
411(d)(6)	Accrued Benefits Not to be Decreased by Amendment	(CC:TEGE:EB:QP1)	Linda Marshall	(202) 622-6090
412	Funding	(CC:TEGE:EB:QP1)	Michael Roach	(202) 622-6090
414(m),(n),(o)	Affiliated Service Groups Leased Employees	(CC:TEGE:EB:QP2)	Pamela Kinard	(202) 622-6060
414(q)	Highly Compensated Employees	(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
414(r)	Line of Business	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
414(s)	Compensation	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
414(v)	Catch-up Contributions for Individuals Age 50 or over	(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
		(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
414(w)	USERRA-Reemployed Veteran's Rights	(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-6060
415	Limitations on Benefits and Contributions Under Qualified Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
415(m)	Treatment of Qualified Governmental Excess Benefit Arrangements	(CC:TEGE:EB:QP2)	Cheryl Press	(202) 622-6060
416	Special Rules for Top-Heavy Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
417(e)(3)	Present Value of Plan Distributions	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
419	Welfare Benefit Funds	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080

Code Section	Subject Area	Office	Contact	Telephone
419A	Qualified Asset Account; Limitation on Additions to Account	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
420	Transfers of Excess Pension Assets to Retiree Health Accounts	(CC:TEGE:EB:HW)	Janet Laufer	(202) 622-6080
421	General Rules (Certain Stock Options) Determination of Fair Market Value	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
422	Incentive Stock Options	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
423	Employee Stock Purchase Plans	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
424	Definitions and Special Rules	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
441	Period for Computation of Taxable Income	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
442	Change of Annual Accounting Period	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
	Change of Accounting Method EO	(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Stephen Farson	(202) 283-8922
443	Returns for a Period of Less Than 12 Months	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Lore B. Cavanaugh	(202) 622-4960
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
444	Election of Taxable Year Other Than Required Taxable Year	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
446	General Rule for Methods of Accounting (Except Depreciation/Depletion)	(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
		(CC:FIP:B04)	Melissa Luxner	(202) 622-8443
	Method of Accounting for Interest	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
	Notional Principle Contracts	(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
	Change of Accounting Method by EO	(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Stephen Farson	(202) 283-8922
	446(e)	Automatic Consent for Change of Accounting Method	(CC:ITA:B08)	Wendy MacDonald
(CC:FIP:B02)			David Silber	(202) 622-3747
Debt Issuance Costs		(CC:FIP:B03)	William E. Blanchard	(202) 622-3168
Depreciation		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
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:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		Insurance Companies	(CC:FIP:B04)	Sheryl Flum
(CC:FIP:B04)			Donald Drees	(202) 622-3970

Code Section	Subject Area	Office	Contact	Telephone
447	Method of Accounting for Corporations Engaged in Farming	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	Norma Rotunno	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
		(CC:ITA:B03)	Anthony Harris	(202) 622-4950
447(g)	Limitation Use of Cash Method of Accounting Method Changes Non-Accrual Experience	(CC:ITA:B06)	Cheryl Oseekey	(202) 622-4970
		(CC:ITA:B07)	Grant Anderson	(202) 622-7023
448	Limitation on Use of Cash Method of Accounting	(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
		(CC:ITA:B07)	Karla Meola	(202) 622-7995
451	General Rule for Taxable Year of Inclusion	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	R. Matthew Kelley	(202) 622-7900
		(CC:ITA:B03)	Susie Bird	(202) 622-4950
	Deferred Compensation Payments	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
453	Installment Method	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
453A	Special Rules for Nondealers	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Craig Wojay	(202) 622-4920
453B	Gain or Loss on Disposition of Installment Obligations	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Craig Wojay	(202) 622-4920
453C	Certain Indebtedness Treated as Payment on Installment Obligations	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Craig Wojay	(202) 622-4920
454	Obligations Issued at Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-3168
		(CC:FIP)	Santina Jannotta	(202) 622-3072
		(CC:FIP:B01)	Patrick White	(202) 622-3920
455	Prepaid Subscription Income (Except Elections)	(CC:ITA:B06)	Willie Armstrong	(202) 622-8175
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
456	Prepaid Dues Income of Certain Membership Organizations	(CC:ITA:B06)	Willie Armstrong	(202) 622-8175
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
457	Deferred Compensation Plans With Respect to Service for State and Local Governments	(CC:TEGE:EB:QP2)	Cheryl Press	(202) 622-6060
		(CC:TEGE:EB:QP2)	John Tolleris	(202) 622-6060
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	(CC:ITA:B06)	Willie Armstrong	(202) 622-8175
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
460	Special Rules for Long-Term Contracts	(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604

Code Section	Subject Area	Office	Contact	Telephone
461	General Rule for Taxable Year of Deduction	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Norma Rotunno	(202) 622-7900
		(CC:ITA:B03)	Susie Bird	(202) 622-4950
		(CC:ITA:B03)	Jamie Kim	(202) 622-4950
464	Limitations on Deduction for Certain Farming	(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	Norma Rotunno	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
465	Deductions Limited to Amount at Risk	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	William Kostak	(202) 622-4426
		(CC:PSI:B02)	Jamie Song	(202) 622-4281
467	Certain Payment for the Use of Property or Services	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
468	Special Rules for Mining and Solid Waste	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
468A	Special Rules for Nuclear Decommissioning Costs	(CC:PSI:B06)	Peter Friedman	(202) 622-3110
		(CC:PSI:B06)	Patrick Kirwan	(202) 622-3110
468B	Special Rules for Designated Settlement Funds	(CC:ITA:B06)	Steven Gee	(202) 622-4970
469	Passive Activity Losses and Credits Limited	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	William Kostak	(202) 622-4426
469(c)(3)	Passive Activity Defined — Working Interests in Oil and Gas	(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Jamie Song	(202) 622-4281
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
470	Limitation on Deductions Allocable to Property used by Governments or Other Tax-Exempt Entities	(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
471	General Rule for Inventories	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
472	Last-In, First-Out Inventories	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
473	Qualified Liquidations of LIFO Inventories	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
475	Mark to Market Accounting Method for Dealers in Securities	(CC:FIP:B03)	Robert Williams	(202) 622-3950
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
		(CC:FIP:B06)	John Rogers	(202) 622-4258
		(CC:FIP:B01)	Timothy Sebastian	(202) 622-7417
481	Adjustments Required by Changes in Method of Accounting	(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
		(CC:ITA:B07)	Jeffrey Rodrick	(202) 622-3409

Code Section	Subject Area	Office	Contact	Telephone
482	Allocation of Income and Deductions Among Taxpayers	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
		(CC:INTL:B06)	Thomas Vidano	(202) 435-5265
		(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:LM:F:BOS)	Melanie Garger	(617) 565-7890
		(CC:LM:RFP:MIA)	Tamara Moravia-Israel	(954) 423-7967
		(CC:LM:CTM:LA:1)	Nancy McCurley	(213) 894-3027
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:CTM:SJ)	Caroline Chen	(408) 817-4686
		(CC:LM:CTM:SLLA)	David Fuller	(213) 894-3027, Ext. 138
		(CC:LM:CTM:SEA)	William McCarthy	(206) 220-5909
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:LM:CTM:SLSF)	Lloyd Silberzweig	(415) 227-5112
		(CC:LM:CTM:SLSF)	James P. Thurston	(415) 744-9201
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:RFP:FTL:MIA)	Richard Gannon	(954) 423-7992
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857
		(CC:LM:F:MAN:1)	Elise Alair	(860) 290-4090
		(CC:INTL:APA:B02)	Russell Kwiat	(202) 435-5220
		(CC:INTL:APA:B04)	Patricia McCarroll	(949) 360-3486
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:INTL:APA:B01)	Gregory Ossi	(202) 435-5220
		(CC:LM:F:HAR)	Kim Palmerino	(860) 290-4062
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
		(CC:LM:CTM)	Michelle Korbas	(510) 637-2616
	Advance Pricing Agreements	(CC:INTL:APA)	Matthew Frank	(202) 435-5220
483	Factual Determinations Interest on Certain Deferred Payments	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
501-514	Litigation: For questions regarding Litigation	(CC:TEGE:EOEG:EO1)	Office Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Office Contact	(202) 622-6070
501(c)(1)	Federal Instrumentalities	(SE:T:EO:RA:T:1)	Larry Brauer	(202) 283-9457
		(SE:T:EO:RA:T:3)	Elizabeth Ardoin	(202) 283-9463
501(c)(2)	Title Holding Company	(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Alfred Page, Jr.	(202) 283-8878

Code Section	Subject Area	Office	Contact	Telephone
501(c)(3)	General	(SE:T:EO:RA:G:2)	Holly Paz	(202) 283-9473
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:G:1)	Michael Seto	(202) 283-8886
		(SE:T:EO:RA:T:2)	Ronald Shoemaker	(202) 283-8907
		(SE:T:EO:RA:T:1)	Stephen Grodnitzky	(202) 283-8941
	Churches & Religious Organizations	(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
		(SE:T:EO:RA:T:1)	Stephen Clarke	(202) 283-9474
	Charter Schools	(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T:2)	Laurice Ghougasian	(202) 283-9456
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
	Private Schools	(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T:2)	Laurice Ghougasian	(202) 283-9456
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
	Colleges and Universities	(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
		(SE:T:EO:RA:T:2)	Laurice Ghougasian	(202) 283-9456
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
	Health Care	(SE:T:EO:RA:T:1)	Larry Brauer	(202) 283-9457
		(SE:T:EO:RA:T:1)	Stephen Clarke	(202) 283-9474
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
		(SE:T:EO:RA:G:1)	Sarah Katz	(202) 283-8934
	Donor Advised Funds	(SE:T:EO:RA:T:2)	Ronald Shoemaker	(202) 283-8907
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
	Instrumentalities	(SE:T:EO:RA:T:3)	Elizabeth Ardoin	(202) 283-9463
		(SE:T:EO:RA:T:3)	Richard McCray, Sr.	(202) 283-9455
		(SE:T:EO:RA:G:2)	Ward Thomas	(202) 283-8913
	Medical Research	(SE:T:EO:RA:T:1)	Lawrence Brauer	(202) 283-9457
		(SE:T:EO:RA:T:1)	Theodore Lieber	(202) 283-8999
	Scientific Research Instrumentalities	(SE:T:EO:RA:T:1)	Lawrence Brauer	(202) 283-9457
		(SE:T:EO:RA:T:1)	Theodore Lieber	(202) 283-8999
		(SE:T:EO:RA:T:1)	Danny Smith	(202) 283-8954
	Lessening Governmental Burdens	(SE:T:EO:RA:T:2)	Elizabeth Ardoin	(202) 283-9463
		(SE:T:EO:RA:T:3)	Matthew Parrish	(202) 283-8931
		(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468
	Legislative Activities	(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
Political Activities	(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486	
	(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942	
	(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964	

Code Section	Subject Area	Office	Contact	Telephone
501(c)(3) (Continued)	Split Interest Trusts	(SE:T:EO:RA:T:1)	Susan Carey	(202) 283-9454
		(SE:T:EO:RA:T:3)	Robert Cowen, Jr.	(202) 283-8939
		(SE:T:EO:RA:T:2)	Ronald Shoemaker	(202) 283-8907
	Aiding College Fraternities	(SE:T:EO:RA:G:1)	Ted Lieber	(202) 283-8999
	Amateur Athletic Organizations	(SE:T:EO:RA:T)	Debra Cowen	(202) 283-8943
		(SE:T:EO:RA:T:1)	La Vonne Fischer	(202) 283-9479
	Community Trusts	(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:3)	Ron Shoemaker	(202) 283-9475
	Credit Counseling Organizations	(SE:T:EO:RA:T)	Debra Cowen	(202) 283-8943
		(SE:T:EO:RA:T:1)	Steve Grodnitzky	(202) 283-8941
	Disaster Relief	(SE:T:EO:RA:G:2)	Holly Paz	(202) 283-9473
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
	Foreign Organizations/Activities	(SE:T:EO:RA:T:2)	Mary Jo Salins	(202) 283-9453
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
	Internet Service Providers	(SE:T:EO:RA:T:3)	Robert Harper, Jr.	(202) 283-8915
		(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
	Legal Aid	(SE:T:EO:RA:T:2)	Ellen Berick	(202) 283-8929
	Limited Liability Company	(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Richard McCray	(202) 283-9455
		(SE:T:EO:RA:T:3)	Matthew Parrish	(202) 283-8931
Low-Income Housing	(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468	
	(SE:T:EO:RA:T:2)	Ellen Berick	(202) 283-8929	
501(c)(4)	Social Welfare Organizations	(SE:T:EO:RA:T:2)	Susan Carey	(202) 283-9454
		(SE:T:EO:RA:T)	Debra Cowen	(202) 283-8943
		(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
501(c)(5)	Labor and Agricultural Organizations	(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
		(SE:T:EO:RA:G:1)	Carolyn Ibok	(202) 283-8908
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
501(c)(6)	Business Leagues and Professional Associations	(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
		(SE:T:EO:RA:G:1)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
501(c)(7)	Social Clubs	(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:2)	James Mackay	(202) 283-9595
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:G:1)	Melinda Williams	(202) 283-9467
501(c)(8)	Fraternal Beneficiary Organizations	(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:T:3)	Donna Moore	(816) 325-3182

Code Section	Subject Area	Office	Contact	Telephone
501(c)(9)	Voluntary Employees' Beneficiary Associations (VEBA)	(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:T:2)	Susan Paul	(202) 283-8959
		(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
501(c)(10)	Fraternal Organizations	(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:T:3)	Donna Moore	(202) 325-3182
501(c)(11)	Teachers' Retirement Associations	(SE:T:EO:RA:T:2)	Laurice Ghougasian	(202) 283-9456
501(c)(12)	Cooperative Telephone or Electric Organizations	(SE:T:EO:RA:T:3)	Bob Cowen	(202) 283-8939
		(SE:T:EO:RA:G:1)	Michael Seto	(202) 283-8886
		(SE:T:EO:RA:T:3)	Alfred Page	(202) 283-8878
		(SE:T:EO:RA:G:1)	Melinda Williams	(202) 283-9467
501(c)(13)	Cemetery Companies	(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
501(c)(14)	Credit Unions & Cooperative Banks	(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
501(c)(15)	Insurance Companies (small)	(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
		(SE:T:EO:RA:G:1)	Sarah Katz	(202) 283-8934
501(c)(16)	Crop Financing Organizations	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
501(c)(17)	Supplemental Unemployment Benefits	(SE:T:EO:RA:T:2)	Susan Paul	(202) 283-8959
		(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
501(c)(18)	Pre-1959 Employee Pension Plans	(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
501(c)(19)	Veterans' Organizations	(SE:T:EO:RA:T)	Debra Cowen	(202) 293-8943
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:T:2)	Susan Carey	(202) 283-9454
		(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
501(c)(21)	Black Lung Trusts	(SE:T:EO:RA:T:2)	Ellen Berick	(202) 283-8929
501(c)(22)	Multi-employee Plans	(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
501(c)(25)	Title Holding Companies	(SE:T:EO:RA:T:3)	Donna Moore	(202) 283-9478
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Alfred Page, Jr.	(202) 283-8878
501(c)(26)	State Sponsored Health Plans	(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
501(c)(27)	State Sponsored Workers Comp	(SE:T:EO:RA:G:1)	Michael Seto	(202) 283-8886
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923

Code Section	Subject Area	Office	Contact	Telephone
501(d)	Religious and Apostolic Organizations	(SE:T:EO:RA:T:1)	Stephen Clarke	(202) 283-9474
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
		(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
501(e)	Cooperative Hospital Service Organizations	(SE:T:EO:RA:T:1)	Larry Brauer	(202) 283-9457
		(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
501(f)	Cooperative Investment Organizations	(SE:T:EO:RA:G:1)	Sarah Katz	(202) 283-8934
		(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468
501(g)	Definition of Agricultural	(SE:T:EO:RA:T:2)	Carter Hull	(202) 283-8908
501(h)	Lobbying Election	(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
501(i)	Discrimination by Social Clubs	(SE:T:EO:RA:T:2)	James Mackay	(202) 283-9595
		(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T)	Debra Cowen	(202) 283-8943
		(SE:T:EO:RA:T:2)	Len Henzke	(202) 283-8865
501(j)	Amateur Sports Organizations	(SE:T:EO:RA:T)	Debra Cowen	(202) 283-8943
		(SE:T:EO:RA:T:1)	La Vonne Fischer	(202) 283-9479
501(k)	Child Care	(SE:T:EO:RA:T:2)	Laurice Ghogasian	(202) 283-9456
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
501(l)	Federal Instrumentalities — 501(c)(1)	(SE:T:EO:RA:T:3)	Elizabeth Ardoin	(202) 283-9463
		(SE:T:EO:RA:T:1)	Larry Brauer	(202) 283-9457
501(m)	Commercial Type Insurance	(SE:T:EO:RA:T:1)	Larry Brauer	(202) 283-9457
		(SE:T:EO:RA:T:1)	Steven Grodnitzky	(202) 283-8941
501(n)	Charitable Risk Pools	(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
502	Feeder Organizations	(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
		(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468
503	Prohibited Transactions	(SE:T:EO:RA:T)	Susan Paul	(202) 283-8959
		(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
504	Revocation for Political Activity	(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
505	Notification 501(c)(9)	(SE:T:EO:CE)	Sean Barnett	(202) 283-9484
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:T:2)	Susan Paul	(202) 283-8959
507	Termination of Private Foundation Status	(SE:T:EO:RA:G:1)	Ted Lieber	(202) 283-8999
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
508	Notification 501(c)(3)	(SE:T:EO:RA:G:1)	Ted Lieber	(202) 283-8999
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913

Code Section	Subject Area	Office	Contact	Telephone
509	Private Foundation Defined	(SE:T:EO:RA:T:3)	Elizabeth Ardoin	(202) 283-9463
		SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:1)	La Vonne Fischer	(202) 283-9479
509(a)(1)&(2)	Private Foundation Defined	(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:2)	Elizabeth Ardoin	(202) 283-9463
		(SE:T:EO:RA:T:1)	La Vonne Fischer	(202) 283-9479
		(SE:T:EO:RA:G:1)	Melinda Williams	(202) 283-9467
509(a)(3)	Private Foundation Defined	(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:3)	Ron Shoemaker	(202) 283-9475
		(SE:T:EO:RA:T:2)	Elizabeth Ardoin	(202) 283-9463
511-513	Unrelated Business Income	(SE:T:EO:RA:G:1)	Sarah Katz	(202) 283-8934
		(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
		(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
514	Debt-Financed Income	(SE:T:EO:RA:G:1)	Sarah Katz	(202) 283-8934
		(SE:T:EO:RA:G:1)	Virginia Richardson	(202) 283-8938
		(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(SE:T:EO:RA:T:2)	Elizabeth Kastenber	(202) 283-9468
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
515	Taxes of Foreign Countries and Possessions of the United States	(SE:T:EO:RA:T:2)	Mary Jo Salins	(202) 283-9453
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
521	Exemption of Farmers' Cooperative	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
526	Shipowners' Protection and Indemnity Associations	(CC:PSI:B05)	David Selig	(202) 622-3040
527	Political Organizations	(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
528	Certain Homeowners Associations	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
529	Qualified Tuition Plans	(SE:T:EO:RA:T:3)	Robert Harper	(202) 283-8915
		(SE:T:EO:RA:T:3)	Bob Cowen	(202) 283-8939
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
530	Coverdell Education Savings Accounts	(CC:TEGE:EOEG:E01)	Monice Rosenbaum	(202) 622-6070
530 (Rev)	Act of 1978 (non code) Employment Taxes	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
531-537	Imposition of Accumulated Earnings Tax	(CC:ITA:B03)	Glenn Bogdonoff	(202) 622-4950
541	Imposition of Personal Holding Company Tax	(CC:PSI:B05)	David Selig	(202) 622-3040
542	Definition of Personal Holding Company	(CC:PSI:B05)	David Selig	(202) 622-3040
543	Personal Holding Company Income	(CC:PSI:B05)	David Selig	(202) 622-3040
544	Rules for Determining Stock Ownership	(CC:PSI:B05)	David Selig	(202) 622-3040
545	Undistributed Personal Holding Company Income	(CC:PSI:B05)	David Selig	(202) 622-3040

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546	Income Not Placed on Annual Basis	(CC:PSI:B05)	David Selig	(202) 622-3040
547	Deduction for Deficiency Dividends	(CC:PSI:B05)	David Selig	(202) 622-3040
561	Definition of Deduction for Dividends Paid	(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
563	Rules Relating to Dividends Paid After Close of Taxable Year	(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
564	Dividend Carryover	(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
565	Consent Dividends	(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Mon Lam	(202) 622-4950
581	Definition of Bank	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP:B01)	Elizabeth Handler	(202) 622-3157
582	Bad Debts, Losses, and Gains With Respect to Securities Held by Financial Institutions	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
	Traditional Rule for Bond Losses of Foreign Banks	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
584	Common Trust Funds	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
585	Reserves for Losses on Loans of Banks	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
586 (Repealed)	Reserves for Losses on Loans of Small Business Investment Companies, etc.	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
591	Deduction for Dividends Paid on Deposits	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
593	Reserves for Losses on Loans	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
595 (Repealed)	Foreclosure on Property Securing Loans	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
596 (Repealed)	Limitation on Dividends Received Deduction	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:FIP)	Santina Jannotta	(202) 622-3930
597 (Repealed)	FSLIC Financial Assistance	(CC:FIP)	Santina Jannotta	(202) 622-3930
611	Allowance of Deductions for Depletion	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
612	Basis for Cost Depletion	(CC:PSI:B06)	Jaime Park	(202) 622-3110
613	Percentage Depletion	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110

Code Section	Subject Area	Office	Contact	Telephone
613A	Extension of Suspension of Taxable Income Limitation for Marginal O & G Wells	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
614	Definition of Property	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
616	Development Expenditures	(CC:PSI:B06)	Martha McRee	(202) 622-3110
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
617	Deduction and Recapture of Certain Mining Exploration Expenditures	(CC:PSI:B06)	Martha McRee	(202) 622-3110
		(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
621 (Repealed)	Payments to Encourage Exploration	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
631(a) & (b)	Gain or Loss in the Case of Timber	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
631(c)	Gain or Loss in the Case of Coal or Domestic Iron Ore	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
636	Income Tax Treatment of Mineral Production Payments	(CC:PSI:B06)	Martha McRee	(202) 622-3110
		(CC:PSI:B06)	Jaime Park	(202) 622-3110
638	Continental Shelf Areas	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
641	Imposition of Tax	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
642	Special Rules for Credits and Deductions	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
642(c)(5)	Definition of Pooled Income Fund	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
643	Definitions Applicable to Subparts A, B, C, and D	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
644	Taxable Year of Trusts	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516

Code Section	Subject Area	Office	Contact	Telephone
646	Certain Revocable Trusts Treated as Part of Estate	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
651	Deduction for Trusts Distributing Current Income Only	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
661	Deduction for Estate and Trusts Accumulating Income or Distributing Corpus	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
663	Special Rules Applicable to Section 661 and 662	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
664	Charitable Remainder Trusts	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
665	Definitions Applicable to Subpart D	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
666	Accumulation Distribution Allocated to Preceding Years	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B02)	Bradford Poston	(202) 622-4516
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060

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668	Interest Charge on Accumulation Distributions From Foreign Trusts	(CC:INTL:B01)	Willard Yates	(202) 622-3880
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
671	Deductions and Credits Attributable to Grantors and Others as Substantial Owners	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
672	Definitions and Rules	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
672(f)	Foreign Grantors of Trusts	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
673	Reversionary Interests	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
674	Power to Control Beneficial Enjoyment	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
675	Administrative Powers	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
676	Power to Revoke	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
677	Income for Benefit of Grantor	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
678	Person Other Than Grantor Treated as Substantial Owner	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
679	Foreign Trust Having One or More U.S. Beneficiaries	(CC:INTL:B01)	Willard Yates	(202) 622-3880
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
681	Limitation on Charitable Deduction	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
682	Income of an Estate or Trust in Case of Divorce, etc.	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060

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683	Use of Trust as an Exchange Fund	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
684	Recognition of Gain on Certain Transfers	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
685	Treatment of Funeral Trusts	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
691	Recipients of Income in Respect of Decedents	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
692	Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death	(CC:PA:B07)	Laura Dominguez	(202) 622-4570
		(CC:PA:B07)	Mary Keys	(202) 622-4570
		(CC:PA:B07)	Sarah Tate	(202) 622-4570
701	Partners, Not Partnership, Subject to Tax	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
702	Income and Credits of Partner	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
703	Partnership Computations	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
704	Partner's Distributive Share	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
705	Determination of Basis of Partner's Interest	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
706	Taxable Year of Partner and Partnership	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
706(b)	Accounting Period Requests (Adoption of Taxable Year)	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
707	Transactions Between Partner and Partnership	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
708	Continuation of Partnership	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060

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709	Treatment of Organization and Syndication Fees	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
721	Nonrecognition of Gain or Loss on Contribution	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
721(c)	Nonrecognition of Gain or Loss on Contribution	(CC:INTL:B04)	David Bailey	(202) 622-3769
		(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
721(d)	Nonrecognition of Gain or Loss on Contribution	(CC:INTL:B04)	David Bailey	(202) 622-3769
722	Basis of Contributing Partner's Interest	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
723	Basis of Property Contributed to Partnership	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
731	Extent of Recognition of Gain or Loss on Distribution	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
732	Basis of Distributed Property Other Than Money	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
733	Basis of Distributee Partner's Interest	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
734	Optional Adjustment to Basis of Undistributed Partnership Property	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
735	Character of Gain or Loss on Disposition of Distributed Property	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
741	Recognition and Character of Gain or Loss on Sale or Exchange	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060

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742	Basis of Transferee Partner's Interest	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
743	Optional Adjustment to Basis of Partnership Property	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
751	Unrealized Receivables and Inventory Items	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
751(c)	Gain from Disposition of Interest in Oil or Gas Property	(CC:PSI:B06)	Philip Tiegerman	(202) 622-3110
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
752	Treatment of Certain Liabilities	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
753	Partner Receiving Income in Respect of Decedent	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
755	Rules for Allocation of Basis	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
761	Terms Defined	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
776	Special Rules for Partnerships Holding Oil and Gas Properties	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
777	Regulations	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
801	Tax Imposed (Insurance Companies)	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
803	Life Insurance Gross Income	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970

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804	Life Insurance Deductions	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
805	General Deductions	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
806	Small Life Insurance Company Deduction	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
807	Rules for Certain Reserves	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
808	Policyholder Dividends Deduction	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
810	Operations Loss Deduction	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
811	Accounting Provisions	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
812	Definition of Company's Share and Policyholders' Share	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
813	Foreign Life Insurance Companies	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
814	Contiguous Country Branches of Domestic Life Insurance Companies	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
815	Distribution to Shareholders from pre-1984 Policyholders Surplus Account	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
816	Life Insurance Company Defined	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970

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817	Treatment of Variable Contracts	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
817A	Special Rules for Modified Guaranteed Contracts	(CC:FIP:B04)	John Glover	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
818	Other Definitions and Special Rules	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
821 (Repealed)	Tax on Mutual Insurance Companies to Which Part II Applies	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
823 (Repealed)	Determination of Statutory Underwriting Income or Loss	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
824 (Repealed)	Adjustments to Provide Protection Losses	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
825 (Repealed)	Unused Loss Deduction	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
831	Tax on Insurance Companies Other Than Life Insurance Companies	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
832	Insurance Company Taxable Income	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
833	Treatment of Blue Cross & Blue Shield Organizations	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
834	Determination of Taxable Investment Income	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
835	Election by Reciprocal	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
841	Credit for Foreign Taxes	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970

Code Section	Subject Area	Office	Contact	Telephone
842	Foreign Companies Carrying on Insurance Business	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
843	Annual Accounting Period	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
844	Special Loss Carryover Rules	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
845	Certain Reinsurance Agreements	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
846	Discounted Unpaid Losses Defined	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
847	Special Estimated Tax Payments	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
848	Capitalization of Certain Policy Acquisition Expenses	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
851	Definition of Regulated Investment Company	(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
852	Taxation of Regulated Investment Companies and Their Shareholders	(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
853	Foreign Tax Credit Allowed to Shareholders	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
854	Limitations Applicable to Dividends Received From Regulated Investment Company	(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
856	Definition of Real Estate Investment Trust	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289

Code Section	Subject Area	Office	Contact	Telephone
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
859	Adoption of Annual Accounting Period	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
860	Deduction for Deficiency Dividends	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
		(CC:FIP:B03)	Roger Wade	(202) 622-6927
860A	Taxation of REMIC's	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 622-3920
860B	Taxation of Holders of Regular Interests	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 622-3920
860C	Taxation of Residual Interests	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
860D	REMIC Defined	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 622-3920
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 622-3920
860F	Other Rules	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 622-3920

Code Section	Subject Area	Office	Contact	Telephone
860G	Other Definitions and Special Rules	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
860H-L	Taxation of FASITS	(CC:FIP:B03)	John Rogers	(202) 622-3960
		(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:FIP:B06)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	Richard LaFalce	(202) 622-4108
861-864	Part I. Determination of Sources of Income	(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	David Bergkuist	(202) 622-3850
		(CC:INTL:B03)	Teresa Hughes	(202) 622-3850
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
		(CC:LM:F:MAN:1)	Carmen Baerga	(917) 421-4664
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
863(b)	Income Partly From Within and Partly From Without U.S.	(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
863(c)	Source Rules for Certain Transportation Income	(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
		(CC:INTL:B01)	Patricia Bray	(202) 622-3880
863(d)	Space/Ocean	(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
863(e)	International Communications Income	(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
864(c)	Effectively Connected Income	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:INTL:B01)	Edward Barret	(202) 622-3446
864(c)(6)	Deferred Effectively Connected Income	(CC:LM:F:MAN:1)	Carmen N. Baerga	(917) 421-4664
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:LM:CTM:SLSF)	Lloyd Silberzweig	(415) 227-5112
864(c)(7)	Treatment	(CC:INTL:B05)	Paul Epstein	(202) 622-3870
864(d)	Factoring Income	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
865	Source Rules for Personal Property Sales	(CC:INTL:B03)	David Juster	(202) 622-3850
		(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
	Part II. Nonresident Aliens and Foreign Corporations	(CC:INTL:B06)	Anne Shelburne	(202) 425-5145
871(a)	30 Percent on FDAP Income of Non-resident Alien Individuals	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
871(h)	Portfolio Interest of Nonresident Alien Individuals	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 908-7980
872	Gross Income	(CC:INTL:B01)	Patricia Bray	(202) 622-3880

Code Section	Subject Area	Office	Contact	Telephone
874	Allowance for Deductions and Credits	(CC:INTL:B01)	Nina Chowdhry	(202) 622-3880
875	Partnerships; Beneficiaries of Estates or Trusts	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B01)	Nina Chowdhry	(202) 622-3880
876	Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
877	Expatriation of U.S. Citizens & Residents	(CC:INTL:B01)	Willard Yates	(202) 622-3880
879	Tax Treatment of Certain Community Income in the Case of Nonresident Alien Individuals	(CC:INTL:B01)	Willard Yates	(202) 622-3880
881	Foreign Corporations	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
	Conduit Financing Transactions	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
881(c)	Repeal of Tax on Interest of Foreign Corporations Received from Certain Portfolio Debt Investments	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
882(c)	Allowance of Deductions and Credits	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
		(CC:LM:F:MAN:1)	Carmen Baerga	(917) 421-4664
882(c)(2)	Denial of Deductions	(CC:INTL:B01)	Nina Chowdhry	(202) 622-3880
883	Reciprocal Shipping Exemption	(CC:INTL:B01)	Patricia Bray	(202) 622-3880
		(CC:INTL:B01)	David Lundy	(202) 622-3880
884	Branch Profits Tax	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B01)	David Lundy	(202) 622-3880
887	Tax on Gross Transportation Income of Nonresident Aliens & Foreign Corporations	(CC:INTL:B01)	Patricia Bray	(202) 622-3880
891	Doubling of Rates of Tax on Citizens and Corporations of Certain Foreign Countries	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
892	Income of Foreign Governments and of International Organizations	(CC:INTL:B03)	David Juster	(202) 622-3850
893	Compensation of Employees of Foreign Governments or International Organizations	(CC:INTL:B03)	David Juster	(202) 622-3850

Code Section	Subject Area	Office	Contact	Telephone
894	Income Affected by Treaty	(CC:INTL:B07)	Denen Norfleet	(202) 435-5262
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Anne Shelburne	(202) 435-5265
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
	Collection Assistance	(CC:INTL:B07)	Javier Salinas	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
	Exchange of Information	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	William Lowrance	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
	Pensions	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
	Permanent Establishments	(CC:INTL:B01)	Nina Chowdhry	(202) 622-3880
	Canada	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
	Japan	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
Netherlands	(CC:INTL:B01)	David Lundy	(202) 622-3880	
Germany	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880	
894(c)	Treaty Payments to Hybrid Entities	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
	Caribbean Basin Initiative	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
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) 622-3850
896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
897	Disposition of Investment in United States Real Property	(CC:INTL:B04)	David Bailey	(202) 622-3769
		(CC:INTL:B04)	Margaret Hogan	(202) 622-3977
898	Taxable Year of Certain Foreign Corporations	(CC:INTL:B02)	Phyllis E. Marcus	(202) 622-3840
901	Creditability of Foreign Taxes	(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	Richard Chewning	(202) 622-3850
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:INTL:B06)	Thomas Vidano	(619) 557-5265
		(CC:LM:CTM:SEA)	Yvonne Peters	(206) 220-5951
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857

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902	Deemed Paid Foreign Tax Credit	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857
903	Creditability of Foreign Taxes	(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	Richard Chewning	(202) 622-3850
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857
904	Limitation on Credit	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:NR:DAL:1)	Deborah Gregory	(972) 308-7437
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
905	Applicable Rules	(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
906	Nonresident Alien Individuals & Foreign Corporations	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
907	Special Rules in Case of Foreign Oil and Gas Income	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Richard Chewning	(202) 622-3850
908	Reduction of Credit for Participation in or Cooperation With an International Boycott	(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
911-913	Subpart B. Earned Income of Citizens or Nonresident of the United States	(CC:INTL:B02)	Kate Hwa	(202) 622-3840
		(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
921-927	Subpart C. Taxation of Foreign Sales Corporations	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
		(CC:LM:CTM:SEA)	Cathy Goodson	(206) 220-5567
		(CC:LM:CTM:SLLA)	David Fuller	(213) 894-3027, Ext. 138
		(CC:LM:CTM:SEA)	William McCarthy	(206) 220-5909
		(CC:LM:CTM:SLSF)	Lloyd Silberzweig	(415) 227-5112
		(CC:LM:CTM:SLSF)	James Thurston	(415) 744-9201
		(CC:LM:CTM:SEA)	Yvonne Peters	(206) 220-5951
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442

Code Section	Subject Area	Office	Contact	Telephone
931-935	Subpart D. Possessions of the United States	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	David Varley	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
	Virgin Islands	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	David Varley	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
	Guam, Samoa, Northern Mariana Islands	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	David Varley	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
	Puerto Rico	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
(CC:INTL:B07)		David Varley	(202) 435-5262	
(CC:INTL)		Mae Lew	(202) 622-3810	
936	Puerto Rico and Possession Tax Credit	(CC:INTL:B06)	Thomas Vidano	(202) 435-5265
		(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:LM:RFP:MIA)	Tamara Moravia-Israel	(954) 423-7967
		(CC:LM:CTM:SEA)	Cathy Goodson	(206) 220-5567
		(CC:LM:CTM:SLLA)	David Fuller	(213) 894-3027, Ext. 138
936(d)(2)	Definitions of Qualified Possession Source Investment Income	(CC:INTL:B06)	Thomas Vidano	(202) 435-5265
936(d)(4)	Investment in Qualified Caribbean Basin Countries	(CC:INTL:B06)	John Breen	(202) 435-5265
937	Residence and Source Rules Involving Possessions	(CC:INTL:B07)	David Varley	(202) 435-5262
941-943	Subpart E: Qualifying Foreign Trade Income	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
		(CC:INTL:B06)	Carol Tan	(202) 435-5265
951-964	Subpart F: Controlled Foreign Corporations	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:RFP:FTL:MIA)	Richard Gannon	(954) 423-7992
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
952(c)	Income Defined	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
953	Insurance Income	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:INTL:B02)	Valerie Mark Lippe	(202) 622-3840
953(d)	Elections	(CC:INTL:B02)	Valerie Mark Lippe	(202) 622-3840
954(a)-(h)	Subpart F	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840

Code Section	Subject Area	Office	Contact	Telephone
954(c)	Foreign Personal Holding Company Income	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:RFP:MIA)	Tamara Moravia-Israel	(954) 423-7967
		(CC:LM:NR:PNX)	Marikay Lee-Martinez	(602) 207-8058
		(CC:LM:NR:DAL1)	Deborah Gregory	(972) 308-7437
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
954(f)	Foreign Personal Holding Company Income	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
954(i)	Shipping	(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:INTL:B02)	Valerie Mark Lippe	(202) 622-3840
955	Withdrawal of Previously Excluded Subpart F Income From Qualified Investment	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:RFP:MIA)	Tamara Moravia-Israel	(954) 423-7967
956	Investment in U.S Property	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:RFP:MIA)	Tamara Moravia-Israel	(954) 423-7967
959	Exclusions From Gross Income of Previously Taxed Earnings and Profits	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
960	Foreign Taxes Deemed Paid	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
961	Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
962	Election by Individuals to be Subject to Tax at Corporate Rates	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
964	Earnings and Profits	(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:INTL:B03)	Barbara Felker	(202) 622-3712
965	Temporary Dividends Received Deduction	(CC:INTL:B03)	Michael Gilman	(202) 622-3850
970-971	Subpart G: Export Trade Corporations	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	William Lowrance	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:HMT:CIN)	John Budde	(513) 263-4857
985	Change in Functional Currency	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
986	Currency-Foreign Corporations and Foreign Taxes	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
		(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:LM:F:HAR)	Steven Best	(860) 290-4074
987	Currency-Branch Transactions	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870

Code Section	Subject Area	Office	Contact	Telephone
988	Currency-Transactions	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
989	Currency-Definitions and Special Rules	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
991-994	Part V. Domestic International Sales Corporations	(CC:INTL:B06)	Christopher Bello	(202) 435-5265
	Subpart A. Treatment of Qualifying Sales Corporations	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Keith Doce	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
995-997	Subpart B. Treatment of Distributions to Shareholders	(CC:INTL:B06)	Christopher Bello	(202) 435-5265
999	Part V. International Boycott Treasury Determinations (Miscellaneous Provisions Concerning Foreign Corporations)	Treasury	David Joy	(202) 622-1945
1001	Determination of Amount and Recognition of Gain or Loss	(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:FIP:B06)	Anna Kim	(202) 622-5744
		(CC:ITA:B04)	Stephen Toomey	(202) 622-4920
	Modifications of Debt Instruments	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4920
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	Susan Baker	(202) 622-3920
		(CC:FIP:B06)	Anna Kim	(202) 622-5744
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
1011	Adjusted Basis for Determining Gain or Loss	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1011(b)	Bargain Sales to a Charitable Organization	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1012	Basis of Property — Cost	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1013	Basis of Property Included in Inventory	(CC:ITA:B07)	Karla Meola	(202) 622-7995
		(CC:ITA:B06)	Willie Armstrong	(202) 622-8175

Code Section	Subject Area	Office	Contact	Telephone
1014	Basis of Property Acquired from a Decedent	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1015	Basis of Property Acquired by Gifts and Transfers in Trust	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
1016	Adjustments to Basis	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1016(a)(2)	Depreciation, Obsolescence, Amortization and Depletion since February 28, 1913	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1016(a)(3)	Property Acquired Before and After February 28, 1913	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B06)	Patrick White	(202) 622-3920
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)	James Polfer	(202) 622-8499
1016(a)(7)	Sale of Residence	(CC:ITA:B04)	Peter Baumgarten	(202) 622-4920
		(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960

Code Section	Subject Area	Office	Contact	Telephone
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	(CC:ITA:B04)	Marilyn E. Brookens	(202) 622-4920
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1016(a)(14)	Effect of Section 174(b)(1) Elections on Basis	(CC:PSI:B06)	Jaime Park	(202) 622-3110
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
1016(a)(17)	Stock of, and Indebtedness Owing, Shareholders of an Electing Small Business Corporation	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
1016(a)(21)	Section 1059	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1017	Discharge of Indebtedness	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges— S.E.C. Orders (Repealed)	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1019	Property on Which Lessee Has Made Improvements	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
1021	Sale of Annuities	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
1031	Exchange of Property Held for Productive Use or Investment	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B04)	Brendan O’Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-7197
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
1031(a)	Exchanges of Personal Property	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B04)	Brendan O’Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
1031(a)(3)	Deferred Exchanges	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B04)	Brendan O’Hara	(202) 622-4920
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Russ Pirfo	(202) 622-3435

Code Section	Subject Area	Office	Contact	Telephone
1032	Exchange of Stock for Property	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1033	Involuntary Conversions	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
		(CC:ITA:B05)	Amy Pfalzgraf	(202) 622-4960
1033(g)	Sales or Exchanges to Implement Microwave Relocation Policy	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1033(k)	Sales or Exchanges to Implement Microwave Relocation Policy	(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
1034 (Repealed)	Rollover of Gain on Sale or Exchange of Principal Residence	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
1035	Certain Exchanges of Insurance Policies	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
1036	Stock for Stock of Same Corporation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1037	Certain Exchanges of United States Obligations	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP)	Santina Jannotta	(202) 622-3072
1038	Certain Reacquisitions of Real Property	(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:SB:1:MAN:2)	Robert Baxer	(917) 421-4742
		(CC:ITA:B04)	Brendan O'Hara	(202) 622-4920
1039 (Repealed)	Certain Sales of Low-Income Housing Projects	(CC:PSI:B05)	Paul F. Handleman	(202) 622-3040
1040	Transfer of Certain Farm, etc., Real Property	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
1041	Transfers of Property Between Spouses or Incident to Divorce	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	(CC:TEGE:EB:QP2)	John Ricotta	(202) 622-6060
1043	Sale of Property to Comply with Conflict of Interest Requirements	(CC:ITA:B04)	Keith A. Aqui	(202) 622-3191
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B04)	Sheldon Iskow	(202) 622-4920
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441

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1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1051	Property Acquired During Affiliation	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1053	Property Acquired Before March 1, 1913	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1054	Certain Stock of Federal National Mortgage Association	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
1055	Redeemable Ground Rents	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Richard Ennis	(202) 622-4960
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	(CC:ITA:B04)	Craig Wojay	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1058	Transfer of Securities Under Certain Agreements	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Charles Culmer	(202) 622-3964
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B06)	Patrick White	(202) 622-3920
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1059(e)	Special Rules for Certain Distributions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Kenneth Christman	(202) 435-5265
1060	Special Allocation Rules for Certain Asset Acquisitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1071 (Repealed)	Gain from Sale or Exchange to Effectuate Policies of Federal Communications Commission	(CC:ITA:B05)	Russ Pirfo	(202) 622-3435
1081	Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of Securities and Exchange Commission	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	FieldPersonnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
1082	Basis for Determining Gain or Loss	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1083	Definitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1091	Loss from Wash Sales of Stock or Securities	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
1091(a)&(d)	Relating to Straddles	(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B03)	Robert Williams	(202) 622-3950
1091(e)	Loss from Wash Sales Applicable to Short Sales	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
1092	Straddles	(CC:FIP:B03)	Robert Williams	(202) 622-3950
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
1101 (Repealed)	Distributions Pursuant to Bank Holding Company Act	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
1102 (Repealed)	Special Rules	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
1201	Alternative Tax for Corporations	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
1211	Limitation on Capital Losses	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
		(CC:ITA:B03)	Sharon Hall	(202) 622-4950

Code Section	Subject Area	Office	Contact	Telephone
1212	Capital Loss Carrybacks and Carryovers	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
		(CC:ITA:B03)	Sharon Hall	(202) 622-4950
1221	Capital Asset Defined	(CC:ITA:B02)	Sharon Galm	(202) 622-4664
		(CC:FIP:B03)	Lauren Medovoy	(202) 622-6502
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
	Capital Asset Defined — Hedging	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B02)	Grace Matuszeski	(202) 622-4950
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
	1222	Other Terms Relating to Capital Gains and Losses	(CC:ITA:B01)	Sandy Irving
(CC:ITA:B01)			Susan Kassell	(202) 622-5020
(CC:ITA:B02)			Grace Matuszeski	(202) 622-4950
(CC:ITA:B03)			Paul Tellier	(202) 622-0665
1223	Holding Period of Property	(CC:ITA:B01)	Sandy Irving	(202) 622-5020
		(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
1231	Property Used in the Trade or Business and Involuntary Conversions	(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
	Timber	(CC:ITA:B01)	Susan Kassell	(202) 622-5020
1231(c)	Recapture of Net Ordinary Loss	(CC:ITA:B01)	Susan Kassell	(202) 622-5020
		(CC:ITA:B01)	Sean Dwyer	(202) 622-5020
		(CC:ITA:B02)	Peter Cohn	(202) 622-3365
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
1233	Gains and Losses from Short Sales	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424

Code Section	Subject Area	Office	Contact	Telephone
1234	Options to Buy or Sell	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B06)	Patrick White	(202) 927-1336
		(CC:FIP:B06)	Anna Kim	(202) 622-3920
1234A	Gains and Losses from Certain Terminations — Determination of Fair Market Value	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
		(CC:FIP:B02)	Sharon Galm	(202) 622-4664
		(CC:FIP:B06)	Anna Kim	(202) 622-5744
1235	Sale or Exchange of Patents	(CC:PSI:B05)	Susan Levy	(202) 622-3040
1236	Dealers in Securities	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Robert Williams	(202) 622-3950
		(CC:FIP:B06)	Patrick White	(202) 622-3920
1237	Real Property Subdivided For Sale	(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	John Huffman	(202) 622-7316
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1241	Cancellation of Lease or Distributor's Agreement	(CC:ITA:B07)	John Huffman	(202) 622-7316
1244	Losses on Small Business Stock	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1245	Gain from Disposition of Certain Depreciable Property	(CC:ITA:B07)	Winston Douglas	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1246	Gain on Foreign Investment Company Stock	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
1247	Election by Foreign Investment Companies to Distribute Income Currently	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	(CC:INTL:B04)	Robert Lorence	(972) 308-7407
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
1249	Gain from Certain Sales or Exchanges of Patents, etc., to Foreign Corporations	(CC:INTL:B04)	Robert Lorence	(972) 308-7407
1250	Section 1250 Property	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1252	Gain from Disposition of Farm Land	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950

Code Section	Subject Area	Office	Contact	Telephone
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B02)	Maxine Woo-Garcia	(202) 622-7900
		(CC:ITA:B03)	Angella Warren	(202) 622-4950
1254	Gain from Disposition of Interest in Mineral Property	(CC:PSI:B06)	Jaime Park	(202) 622-3110
1255	Gain from Disposition of section 126 Property	(CC:PSI:B06)	Jennifer Bernardini	(202) 622-3110
1256	Section 1256 Contracts Marked to Market	(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B03)	Robert Williams	(202) 622-3950
		(CC:FIP:B02)	Sharon Galm	(202) 622-4664
		(CC:FIP:B06)	K. Scott Brown	(202) 622-7454
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950
1258	Recharacterization of Gain from Certain Financial Transactions	(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
1259	Constructive Sales Treatment for Appreciated Financial Positions	(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Charles Culmer	(202) 622-3964
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
1260	Gains from Constructive Ownership Transactions	(CC:FIP:B01)	Kathleen Sleeth	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B03)	Charles Culmer	(202) 622-3964
		(CC:FIP:B06)	K. Scott Brown	(202) 622-7454
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B06)	Anna Kim	(202) 622-5744
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B06)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3930
1272	Current Inclusion in Income of Original Issue Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
1273	Determination of Amount of Original Issue Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424

Code Section	Subject Area	Office	Contact	Telephone
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
1275	Other Definitions and Special Rules	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B01)	Patrick White	(202) 622-3920
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
1278	Definitions and Special Rules	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B01)	Patrick White	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B01)	Patrick White	(202) 622-3920
1282	Deferral of Interest Deduction Allocable to Accrued Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
1283	Definitions and Special Rules	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B06)	Patrick White	(202) 622-3920
1286	Tax Treatment of Stripped Bonds	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B03)	Pamela Lew	(202) 622-3997
		(CC:FIP:B06)	Christina Morrison	(202) 622-8424
		(CC:FIP:B06)	Patrick White	(202) 622-3920
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B06)	Patrick White	(202) 622-3920
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
1291-1295, 1297, 1298	Passive Foreign Investment Companies (PFIC)	(CC:INTL:B02)	Valerie Mark Lippe	(202) 622-3840
1296	PFIC-Mark to Market	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
1301	Average of Farm Income over 3 years	(CC:ITA:B01)	Renay France	(202) 622-5020
		(CC:ITA:B01)	Gwen Turner	(202) 622-5020
		(CC:ITA:B02)	Martin Osborne	(202) 622-7900
		(CC:ITA:B03)	Robert Basso	(202) 622-4950

Code Section	Subject Area	Office	Contact	Telephone
1311-1314	Correction of Error (Mitigation Provisions)	(CC:PA:B06)	Sarah Sheldon	(202) 622-7950
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:ITA:B06)	Willie Armstrong	(202) 622-8175
		(CC:ITA:B07)	Karla Meola	(202) 622-7995
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1352	Tonnage Tax	(CC:INTL:B01)	David Lundy	(202) 622-3880
		(CC:INTL:B01)	Patricia Bray	(202) 622-3880
1361	S Corporation Defined	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1362	Election; Revocation; Termination	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
1363(d)(f)	Recapture of LIFO Benefits	(CC:ITA:B06)	Leo Nolan	(202) 622-4970
1363	Effect of Election on Corporation	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1366	Pass-through of Items to Shareholders	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1367	Adjustments to Basis of Stock of Shareholders, etc.	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1368	Distributions	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1371	Coordination with Subchapter C	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1372	Partnership Rules to Apply for Fringe Benefits Purposes	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1373	Foreign Income	(CC:INTL:B03)	Anne O'Connell Devereaux	(202) 622-3872
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070

Code Section	Subject Area	Office	Contact	Telephone
1374	Tax Imposed on Certain Built-in Gains	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1377	Definitions and Special Rules	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1378	Taxable Years of S Corporation Accounting Period Requests	(CC:ITA:B04)	Robert Raphael	(202) 622-4920
		(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
1379	Transitional Rules on Enactment	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
1381	Organizations to Which Part Applies	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
1382	Taxable Income of Cooperatives	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
1385	Amounts Includible in Patron's Gross Income	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
1388	Definitions: Special Rules (Co-Ops)	(CC:PSI:B05)	Patrick McGroarty	(202) 622-3040
1391-1393	Enterprise Zones	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1394	Tax-Exempt Enterprise Facility Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1396-1397	Empowerment Zone Employment Credit; Other Definitions	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
1397A	Increase in Expensing Under Section 179 (Enterprise Zone Business)	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
1397B	Nonrecognition of Gain on Rollover of Empowerment Zone Investments	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1397C	Enterprise Zone Business	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1397D	Qualified Zone Property	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1397E	Qualified Zone Academy Bonds	(CC:FIP:B05)	Sandra Westin	(202) 622-3900
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1397F	Zone Regulations	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1398	Rules Relating to Individual's Title 11 Cases	(CC:PA:B05)	Branch Contact	(202) 622-3620

Code Section	Subject Area	Office	Contact	Telephone
1399	No Separate Taxable Entities for Partnerships, Corporations, etc.	(CC:PA:B05)	Branch Contact	(202) 622-3620
1400	District of Columbia Enterprise Zone	(CC:PSI:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
	Wage Credit Only	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
1400A	Tax Exempt Economic Development Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1400B	Zero Percent Capital Gains Rate	(CC:ITA:B02)	Daniel Cassano	(202) 622-7900
		(CC:ITA:B03)	Paul Tellier	(202) 622-0665
		(CC:ITA:B03)	Glenn Gogdonoff	(202) 622-4950
		(CC:ITA:B01)	Nancy Lee	(202) 622-4216
	Zero Percent Capital Gains Rate for DC Zone Asset	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400C	Washington, DC First-Time Homebuyer Credit	(CC:ITA:B04)	Christina Glendening	(202) 622-4920
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
1400D	Special Rules for Application of Employment Credit	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
1400E	Renewal Communities	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400F	Renewal Community Capital Gain	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400G	Renewal Community Business Defined	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400I	Commercial Revitalization Deduction	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400J	Increase in Expensing Under Section 179 (Renewal Community)	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
1400L(b)	Bonus Depreciation for New York Liberty Zone	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400L(c)	5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400L(d)	Qualified New York Liberty Bonds	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1400L(e)	Advance Refunding Bonds	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1400L(f)	Increase in Expensing Under Section 179 for New York Liberty Zone Property	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
1400L(g)	Extension of Replacement Period for Nonrecognition of Gain from Certain Property in the New York City Liberty Zone	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
1400N(a)	Qualified Gulf Opportunity Zone Bonds	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1400N(b)	Advance Refunding Bonds	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701

Code Section	Subject Area	Office	Contact	Telephone
1400N(d)	Bonus Depreciation for Gulf Opportunity Zone Property	(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400N(e)	Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property	(CC:ITA:B07)	Winston Douglas	(202) 622-3193
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
1400N(f)	Expensing for Certain Demolition and Clean-Up Costs (Gulf Opportunity Zone)	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Ruba Nasrallah	(202) 622-4765
1400N(i)(2)5	Year NOL Carryback of Certain Timber Losses	(CC:ITA:B04)	Stephen Toomey	(202) 622-4920
1400N(j)	Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
1400N(k)	Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
1400N(l)	Gulf Tax Credit Bonds	(CC:FIP:B05)	Aviva Roth	(202) 622-3816
		(CC:FIP:B05)	Timothy Jones	(202) 622-3701
1400N(p)	Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone)	(CC:ITA:B07)	Winston Douglas	(202) 622-4930
		(CC:ITA:B07)	Doug H. Kim	(202) 622-3110
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
1400O	Education Tax Benefits	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
1400S(d)	Special Rule for Determining Earned Income	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
1400S(e)	Secretarial Authority to Make Adjustments Regarding Taxpayer and Dependency Status	(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B04)	Steve Toomey	(202) 622-8441
1401	Rate of Tax (Tax on Self-Employment Income)	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
1402	Definitions	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
1403	Miscellaneous Provisions	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
1441	Withholding of Tax on Nonresident Aliens	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:F:MAN:1)	Victoria Kanrek	(917) 421-4665
		(CC:LM:F:MAN:2)	Jennifer Kassabian	(917) 421-4656
1442	Withholding of Tax on Foreign Corporations	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
		(CC:LM:F:MAN:1)	Victoria Kanrek	(917) 421-4665
		(CC:LM:F:MAN:2)	Jennifer Kassabian	(917) 421-4656
1443	Foreign Tax-Exempt Organizations	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:INTL:B02)	Phyllis E. Marcus	(202) 622-3840
1444	Withholding on Virgin Islands Source Income	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253

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1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	(CC:INTL:B04)	Margaret Hogan	(202) 622-3977
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:INTL:B04)	Daniel McCall	(202) 622-3860
		(CC:LM:HMT:WAS)	Alan Peregoy	(202) 634-5403, Ext. 253
		(CC:LM:F:MAN:1)	Victoria Kanrek	(917) 421-4665
1446	Withholding Tax on Amounts Paid by Partnerships to Foreign Partners	(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
		(CC:INTL:B04)	David Bailey	(202) 622-3769
		(CC:LM:F:MAN:1)	Victoria Kanrek	(917) 421-4665
1461-1464	Subchapter B. Application of Withholding Provisions	(CC:INTL:B02)	Carl Cooper	(202) 622-3781
1481 (Repealed)	Mitigation of Effect on Renegotiation of Government Contracts	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
1482 (Repealed)	Readjustment for Repayments Made Pursuant to Price Redeterminations	(CC:PSI:B06)	Brenda Stewart	(202) 622-3110
1501	Privilege to File Consolidated Returns	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1502	Regulations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
	Loss Disallowance - Treasury Regulation 1.1502-20	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1503	Computation and Payment of Tax	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1503(d)	Dual Consolidated Losses	(CC:INTL:B04)	Thomas Beem	(202) 622-3860
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:LM:HMT:NEW:1)	Robert Bennett	(973) 645-3244
1504	Definitions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1504(d)	Subsidiary Formed to Comply With Foreign Law	(CC:INTL:B04)	Milton Cahn	(202) 622-3860
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1552	Earnings and Profits	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1563	Definitions and Special Rules	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
2001-2016	Estate Tax and Credits	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2001	Imposition and Rate of Tax	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2002	Liability of Payment	(CC:PSI:B04)	Elizabeth Madigan	(202) 622-3090
2010	Unified Credit Against Estate Tax	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2011	Credit for State Death Taxes	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2011(c)	Period of Limitations	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2012	Credit for Gift Tax	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
2013	Credit for Tax on Prior Transfers	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2014	Credit for Foreign Death Taxes	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880
2015	Credit for Death Taxes on Remainders	(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2016	Recovery of Taxes Claimed as Credit	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
2031-2046	Gross Estate	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2031	Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property)	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2031A	Qualified Conservation Easements Valuation Questions (Art)	(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(Appeals)	Karen Carolan	(202) 435-5609
2032	Alternate Valuation	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
2032A	Valuation of Certain Farm, etc., Real Property	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
2032A(f)	Period of Limitations	(CC:PSI:B04)	Lane Damazo	(202) 622-3090

Code Section	Subject Area	Office	Contact	Telephone
2032A(g)	Corporations and Partnerships	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
2033	Property in Which the Decedent had an Interest	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2034	Dower or Courtesy Interests	(CC:PSI:B04)	Lorraine Gardner	(202) 622-3090
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	(CC:PSI:B04)	George Masnik	(202) 622-3090
2036	Transfers with Retained Life Estate	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2037	Transfers Taking Effect at Death	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2038	Revocable Transfers	(CC:PSI:B04)	George Masnik	(202) 622-3090
2039	Annuities	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
2040	Joint Interests	(CC:PSI:B04)	George Masnik	(202) 622-3090
2041	Powers of Appointment	(CC:PSI:B04)	George Masnik	(202) 622-3090
2042	Proceeds of Life Insurance	(CC:PSI:B04)	Lane Damazo	(202) 622-2639
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2043	Transfers for Insufficient Consideration	(CC:PSI:B04)	Lorraine Gardner	(202) 622-3090
2044	Certain Property for Which Marital Deduction was Previously Allowed	(CC:PSI:B04)	George Masnik	(202) 622-3090
2045	Prior Interests	(CC:PSI:B04)	James Hogan	(202) 622-3090
2046	Disclaimers	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
2051-2056	Estate Tax Deductions	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2051	Definition of Taxable Estate	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2052 (Repealed)	Exemption Under Pre-77 Law	(CC:PSI:B04)	George Masnik	(202) 622-3090
2053	Expenses, Indebtedness, and Taxes	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2054	Losses	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
2055	Transfers for Public, Charitable, and Religious Uses	(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2056	Bequests, etc., to Surviving Spouse	(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2056A	Qualified Domestic Trust	(CC:PSI:B04)	George Masnik	(202) 622-3090
2057	Family-Owned Business Interest	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
2101-2106	Nonresident Alien Estates	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880

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2101	Tax Imposed	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2102	Credits Against Tax	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2103	Definition of Gross Estate	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2104	Property Within the U.S.	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880
2106	Taxable Estate	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880
2107	Expatriation to Avoid Tax	(CC:PSI:B04)	Karlene Lesho	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880
2108	Application of Pre-1997 Estate Tax Provisions	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2201	Members of the Armed Forces Dying in Combat	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2201-2210	Miscellaneous Estate Tax Provisions	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2203	Definition of Executor	(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2204	Discharge of Fiduciary from Liability	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2205	Reimbursement out of Estate	(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2206	Liability of Life Insurance Beneficiaries	(CC:PSI:B04)	James Hogan	(202) 622-3090
2207	Liability of Recipient of Power of Appointment Property	(CC:PSI:B04)	George Masnik	(202) 622-3090
2207A	Right of Recovery - Certain Marital Deduction Property	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
2207B	Right of Recovery Where Decedent Retained Interest	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2208	Certain Resident of Possessions Considered Citizens of the U.S.	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2209	Certain Residents of Possessions Considered Nonresidents not Citizens of the U.S.	(CC:PSI:B04)	Ingrid Alpern	(202) 622-3090
		(CC:INTL:B01)	Quyen Huynh	(202) 622-3880
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) 622-3090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060

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2501-2519	Gift Tax and Transfers	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2501	Imposition of Gift Tax	(CC:PSI:B04)	Deborah Ryan	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:INTL:B01)	David Lundy	(202) 622-3880
2502	Rate of Tax	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Elizabeth Madigan	(202) 622-3090
2503	Taxable Gifts	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Elizabeth Madigan	(202) 622-3090
2504	Taxable Gifts for Preceding Calendar Periods	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Elizabeth Madigan	(202) 622-3090
2505	Unified Credit Against Gift Tax	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Elizabeth Madigan	(202) 622-3090
2511	Transfers in General	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Mary Berman	(202) 622-3090
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art)	(Appeals)	Karen Carolan	(202) 435-5609
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Mary Berman	(202) 622-3090
2513	Gift by Husband or Wife to Third Party	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2514	Powers of Appointment	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Mary Berman	(202) 622-3090
2515	Treatment of Generation Skipping Transfer Tax	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2515A (Repealed)	Tenancies by the Entirety in Personal Property	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2516	Certain Property Settlements	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2517 (Repealed)	Certain Annuities Under Qualified Plans Litigation Issues Only	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2518	Disclaimers	(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2519	Disposition of Certain Life Estates	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2522	Charitable and Similar Gifts	(CC:PSI:B04)	George Masnik	(202) 622-3090
2522-2524	Gift Tax Deductions	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2523	Gifts to Spouse	(CC:PSI:B04)	George Masnik	(202) 622-3090
2524	Extent of Deductions	(CC:PSI:B04)	George Masnik	(202) 622-3090
2601	Tax Imposed	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090

Code Section	Subject Area	Office	Contact	Telephone
2601-2663	Tax on Certain Generation-Skipping Transfers	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2602	Amount of Tax	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2603	Liability for Tax	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2604	Credit for Certain State Taxes	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2611	Generation-Skipping Transfer Defined	(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2612	Taxable Termination; Taxable Distribution; Direct Skip	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2613	Skip Person and Non-Skip Person Defined	(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2621	Taxable Amount in Case of Taxable Distribution	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2622	Taxable Amount in Case of Taxable Termination	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2623	Taxable Amount in Case of Direct Skip	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2624	Valuation	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
2631	GST Exemption	(CC:PSI:B04)	George Masnik	(202) 622-3090
2632	Special Rules of Allocation of GST Exemption	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2641	Applicable Rate	(CC:PSI:B04)	Theresa Melchiorre	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2642	Inclusion Ratio	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2651	Generation Assignment	(CC:PSI:B04)	George Masnik	(202) 622-3090
2652	Other Definitions	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2653	Taxation of Multiple Skips	(CC:PSI:B04)	George Masnik	(202) 622-3090
2654	Special Rules	(CC:PSI:B04)	James Hogan	(202) 622-3090
		(CC:PSI:B04)	Mayer Samuels	(202) 622-3090
2661	Administration	(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2662	Return Requirements	(CC:PSI:B04)	George Masnik	(202) 622-3090

Code Section	Subject Area	Office	Contact	Telephone
2663	Regulations	(CC:PSI:B04)	George Masnik	(202) 622-3090
2701-2704	Special Valuation Rules	(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
		(CC:PSI:B04)	Lane Damazo	(202) 622-3090
2701	Transfers of Interests in Corporations or Partnerships	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:PSI:B04)	Lane Damazo	(202) 622-3090
2702	Transfers of Interests in Trusts	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	James Hogan	(202) 622-3090
2703	Rights and Restrictions Disregarded	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
2704	Lapsing Rights and Restrictions	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	John D. MacEachen	(202) 622-3090
3101-3127	Federal Insurance Contributions Act	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3121(g)	Tips	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3201-3233	Railroad Retirement Tax Act	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
3301-3311	Federal Unemployment Tax Act	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3321-3323	Railroad Unemployment Repayment	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
3401-3404	Collection of Income Tax at Source on Wages	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3402(f)	Withholding Exemptions (Form W-4)	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3402(q)	Income Tax Collected at Source (Gambling)	(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:PA:B01)	Branch Contact	(202) 622-4910
3402(r)	Withholding on Taxable Payments of Indian Gaming Profits	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3402(t)	Extension of Withholding to Certain Payments Made by Government Entities	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-8149
3406	Backup Withholding	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
3501-3506	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3502	Explanation of Taxpayers' Interview Rights Note: There are "off Code" provisions. (They are provisions of the 1998 RRA.)	(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
		(CC:ITA:B07)	Karla Meola	(202) 622-7995

Code Section	Subject Area	Office	Contact	Telephone
3505	Liability of Third Parties Paying or Providing for Wages	(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B04)	William Brackett	(202) 622-3630
		(CC:PA:B04)	Kevin Connelly	(202) 622-3630
3507	Advance Payment of Earned Income Tax Credit	(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6080
3508	Treatment of Real Estate Agents and Direct Sellers	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3509	Determination of Employer's Liability for Certain Employment Taxes	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3510	Coordination of Collection of Domestic Service Employment Taxes With Collection of Income Taxes	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
3705	Identifying Numbers Note: There are "off Code" provisions. (They are provisions of the 1998 RRA.)	(CC:ITA:B06)	W. Thomas McElroy	(202) 622-7764
		(CC:ITA:B07)	Gale Trent	(202) 622-7808
4001 (Repealed)	Passenger Vehicles	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4002 (Repealed)	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4003 (Repealed)	Special Rules	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4041	Special Fuels	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4064	Gas Guzzler[s] Tax	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4071-4073	Tires	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4081-4102	Fuels	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4081-4105	Taxable Fuels	(CC:PSI:B07)	Charles Langley	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4082	Exemption for Diesel Fuel	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4083	Diesel Fuel (Search and Seizure Issues)	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4091 (Repealed)	Imposition of Tax (Diesel and Aviation Fuel)	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4101	Petroleum Products Registration	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4102	Inspection of Records by Local Officers	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4104	Information Reporting	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130

Code Section	Subject Area	Office	Contact	Telephone
4105	Two Party Exchanges	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4121	Coal	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4131-4132	Certain Vaccines	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4161-4162	Sporting Goods	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4216-4225	Special Rules Applicable to Manufacturers Tax	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4217	Leases	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4218	Use by Manufacturer or Importer Considered Sale	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4219	Tax on Sales by Other than Manufacturer or Importer	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4221	Certain Tax Free Sales	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4222	Registration	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
4223	Special Rules for Further Manufacture	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4225	Exemption of Articles Produced or Manufactured by Indians	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4251-4254	Communications	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4261	Imposition of Tax (Transportation of Persons by Air)	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4261-4283	Transportation by Air	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4262	Definition of Taxable Transport	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4263	Special Rules	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4271	Imposition of Tax (Transportation of Property by Air)	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4272	Definition of Taxable Transportation, etc.	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4281	Small Air Craft on Nonestablished Lines	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4282	Transportation by Air for Other Members of Affiliated Group	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4291	Cases Where Persons Receiving Payment Must Collect Tax	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4293	Special Provisions Applicable to Services and Facilities	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4371-4374	Policies Issued by Foreign Insurers	(CC:INTL:B01)	Edward Barret	(202) 622-3446
		(CC:INTL:B05)	Steven Jensen	(202) 622-2628
		(CC:INTL:B01)	David Lundy	(202) 622-3880
		(CC:INTL:B01)	Willard Yates	(202) 622-3880
4401-4424	Taxes on Wagering	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4402	Exemptions	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4403	Record Requirements	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4404	Territorial Extent	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4411	Imposition of Tax (Occupational)	(CC:PSI:B07)	Charles Langley	(202) 622-3130

Code Section	Subject Area	Office	Contact	Telephone
4412	Registration	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4413	Certain Provisions Made Applicable	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4421	Definitions	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4422	Applicability of Federal and State Laws	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4423	Inspection of Books	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4424	Disclosure of Wagering Tax Information	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4471-4472	Transportation by Water	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
4481-4484	Tax on Highway Motor Vehicle Use	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4482	Definitions	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4483	Exemptions	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4611	Environmental Taxes	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4612	Definitions and Special Rules	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
4681-4682	Ozone-Depleting Chemicals	(CC:PSI:B07)	Stephanie Bland	(202) 622-4434
4701	Tax on Issuer of Registration—Required Obligation not in Registered Form	(CC:FIB:B02)	David Silber	(202) 622-3747
		(CC:FIP:B06)	Patrick White	(202) 622-3920
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
4901-4907	Occupational Taxes—General Provisions	(CC:PSI:B07)	Charles Langley	(202) 622-3130
4911	Excess Lobbying Expenditures	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
4912	Disqualifying Lobbying Expenditures	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
4940	Foundation Investment Income Tax	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	PeterHoliat	(20) 283-8976
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T3)	Lee Phaup	(202) 283-8935
4941	Taxes on Self-Dealing	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	PeterHoliat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
4942	Failure to Distribute Income	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	PeterHoliat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935

Code Section	Subject Area	Office	Contact	Telephone
4942(j)(3)	Private Operating Foundations	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Elizabeth Ardoin	(202) 283-9463
		(SE:T:EO:RA:T:3)	Sadie Copeland	(202) 283-8955
		(SE:T:EO:RA:T:1)	La Vonne Fischer	(202) 283-9479
4943	Excess Business Holdings	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
4944	Jeopardizing Investments	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
4945	Taxable Expenditures	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
4946	Disqualified Persons	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
4947	Nonexempt Trusts	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Ron Shoemaker	(202) 283-9475
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
4948	Foreign Private Foundations	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:T:2)	Mary Jo Salins	(202) 283-9453
4951-4953	Black Lung Benefit Trusts	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:2)	Ellen Berick	(202) 283-8929
4955	Political Expenditures of Section 501(c)(3)	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
4958	Excess Benefits Transactions (Intermediate Sanctions)	(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
4961-4963	Abatement of Taxes	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8909
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976

Code Section	Subject Area	Office	Contact	Telephone
4965	Tax on Prohibited Tax Shelter Transactions	(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
4966	Taxes on Sponsoring Organizations (Donor Advised Funds)	(SE:T:EO:RA:T:2)	Ron Shoemaker	(202) 283-8907
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
4967	Taxes on Prohibited Benefits (Donor Advised Funds)	(SE:T:EO:RA:T:2)	Ron Shoemaker	(202) 283-8907
		(SE:T:EO:RA:T:2)	Meghan Wrathall	(202) 283-8945
4971-4975	Excise Taxes—Qualified Pension, etc. Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
4976	Excise Taxes - Welfare Benefits Plans	(CC:TEGE:EB:HW)	Branch Contact	(202) 622-6080
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:G:1)	Susan Paul	(202) 283-8959
4977	Tax on Certain Fringe Benefits Provided by an Employer	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
4978A (Repealed)	Tax on Certain Dispositions of Employer Securities to Which Section 2057 is Applied	(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
4979	Tax On Certain Excess Contributions	(T:EP)	Hotline	(877) 829-5500
4979A	Tax on Certain Prohibited Allocations of Qualified Securities	(T:EP)	Hotline	(877) 829-5500
4980	Tax on Reversion of Qualified Plan Assets to Employer	(T:EP)	Hotline	(877) 829-5500
		(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
4980A (Repealed)	Tax on Excess Distributions from Qualified Retirement Plans	(T:EP)	Hotline	(877) 829-5500
		(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Vernon Carter	(202) 622-3800
4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans	(CC:TEGE:EB:HW)	Russell Weinheimer	(202) 622-7906
4980D	Failure to Meet Certain Group Health Plans Requirements	(CC:TEGE:EB:HW)	Russell Weinheimer	(202) 622-7906
4980E	Failure of Employers to Make Comparable Medical Savings Account Contribution	(CC:TEGE:EB:HW)	Shoshanna Tanner	(202) 622-7545
4981	Excise Tax on Undistributed Income of Real Estate Trust	(CC:FIB:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B01)	Jonathan Silver	(202) 622-8455
		(CC:FIB:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Kathleen Sleeth	(202) 622-6289
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIB:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
4999	Golden Parachute Payments	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030
5000	Certain Large Group Health Plans	(CC:TEGE:EB:EC)	Branch Contact	(202) 622-6030

Code Section	Subject Area	Office	Contact	Telephone
5011	Income Tax Credit for Average Cost of Carrying Excise Tax	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
5881	Greenmail	(CC:ITA:B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B05)	Forest Boone	(202) 622-7007
		(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
5891	Structured Settlements	(CC:ITA: B04)	Michael Montemurro	(202) 622-7101
		(CC:ITA:B04)	Shareen Pflanz	(202) 622-7824
6001	Notice or Regulations Requiring Records, Statements and Special Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:PA:B03)	Keith Brau	(202) 622-3600
6011	General Requirement of Return	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6012	Persons Required to Make Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6013	Joint Returns of Income Tax by Husband and Wife	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6014	Income Tax Return — Tax Not Computed by Taxpayer	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6015	Relief From Joint and Several Liability Collection Issues	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6017	Self-Employment Tax Return	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6018	Estate Tax Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6019	Gift Tax Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6020	Returns Prepared For or Executed by Secretary	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6021	Listing by Secretary of Taxable Objects Owned by Nonresidents	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6031	Return of Partnership Income	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6032	Returns of Banks with Respect to Common Trust Funds	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6033	Returns by Exempt Organizations	(SE:T:EO:RA:G:1)	Michael Seto	(202) 283-8886
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6070

Code Section	Subject Area	Office	Contact	Telephone
6033(e)	Special Rules for Lobbying Activities	(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
		(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	(SE:T:EO:RA:G:1)	Michael Seto	(202) 283-8886
		(SE:T:EO:RA:T:2)	Ron Shoemaker	(202) 283-8907
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6070
6036	Notice of Qualification as Executor or Receiver	(CC:PA:B05)	Branch Contact	(202) 622-3620
6037	Return of S Corporation	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6038	Information with Respect to Certain Foreign Corporations Foreign Partnership	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:INTL:B04)	Christopher Trump	(202) 622-3860
6038(a)-(c)	Reporting Requirements for Foreign Interests	(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
6038A	Information with Respect to Certain Foreign Owned Corporations	(CC:INTL:B02)	John Seibert	(202) 435-0171
		(CC:INTL:B06)	Gregory Spring	(202) 435-5157
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
6038A(e)	Noncompliance Penalty	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
6038B	Notice of Certain Transfers to Foreign Persons	(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:INTL:B04)	Robert Lorence	(972) 308-7407
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
6038C	Information With Respect to Foreign Corporations Engaged in U.S. Business	(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
6039	Information Required in Connection with Options	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6039D	Returns and Records With Respect to Certain Fringe Benefits	(T:EP)	Hotline	(877) 829-5500
		(CC:TEGE:EB:HW)	Branch Contact	(202) 283-6080
6039E	Information Concerning Resident Status	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B01)	Quyen Huynh	(202) 622-3880
6039F	Reporting on Gifts From Foreign Persons	(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:INTL:B01)	Willard Yates	(202) 622-3880
6039G	Information Reporting by Expatriates	(CC:INTL:B01)	Willard Yates	(202) 622-3880
6039(l)	Returns and Records With Respect to Employer-Owned Life Insurance Contracts	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6040B,F,G	Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040

Code Section	Subject Area	Office	Contact	Telephone
6041	Form W-2 Issues Only	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
	Information at Source	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6041A	Returns Relating to Services and Direct Sales	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6042	Returns Relating to Dividends	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6043	Returns Relating to Liquidating Transactions	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6043A	Returns Relating to Taxable Mergers and Acquisitions	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6044	Returns Relating to Patronage Dividends	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6045	Returns of Brokers	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6045(d)	Information Reporting Concerning Transactions With Other Persons	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6046	Returns as to Organization of Foreign Corporations and Acquisitions	(CC:INTL:B04)	Margaret Hogan	(202) 622-3977
6046A	Returns to Certain Foreign Trusts	(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
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)	Willard Yates	(202) 622-3880
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
6049	Returns Regarding Payments of Interest	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B06)	Patrick White	(202) 927-1336
	RIC's, REIT's, REMIC's and OID	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
		(CC:FIP:B02)	David Silber	(202) 622-3747
6050A	Reporting Requirements of Certain Fishing Boat Operators	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6050B	Returns Relating to Unemployment Compensation	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6050D	Returns Relating to Energy Grants and Financing	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050E	Returns Relating to State and Local Income Tax Refunds	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050F	Returns Relating to Social Security Benefits	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040

Code Section	Subject Area	Office	Contact	Telephone
6050G	Returns Relating to Certain Railroad Retirement Benefits	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6050H	Returns Relating to Mortgage Interest Points	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050I	Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business	(CC:CT)	Office Contact	(202) 622-4470
	Returns Relating to Cash Received in Trade or Business	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050J	Returns Relating to Foreclosure & Abandonments of Securities	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050K	Returns Relating to Exchanges of Certain Partnership Interests	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
6050L	Returns Relating to Disposition of Donated Property	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050M	Returns Relating to Contract from Federal Agencies	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050N	Returns Relating to Royalty Payments	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050P	Cancellation of Indebtedness	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050Q	Returns Relating to Certain Long-Term Care Benefits	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050R	Returns Relating to Purchases of Fish	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050S	Reporting of Tuition and Student Loan Interest	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050T	Information Returns Relating to Health Insurance Costs	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6050V	Information Returns Relating to Applicable Insurance Contracts	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6051	Receipts for Employees	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6052	Returns Regarding Payment of Wages in the Form of Group-Life Insurance	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6053	Reporting of Tips	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040

Code Section	Subject Area	Office	Contact	Telephone
6057	Annual Registration, etc. (Pension Plans)	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-8149
		(T:EP)	Hotline	(877) 829-5500
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)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6061-6065	Signing Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6071-6075	Time for Filing Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6081	Extension of Time for Filing Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6091	Place for Filing Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6096	Designation of Payment to Presidential Election Campaign Fund	(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:PA:B01)	Branch Contact	(202) 622-4910
6101	Period Covered by Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6102	Computations on Returns or Other Documents	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6103	Confidentiality of Return and Return Information	(CC:PA:B06)	Deborah Lambert-Dean	(202) 622-7950
		(CC:PA:B06)	Helene Newsome	(202) 622-7950
		(CC:PA:B06)	Julie Schwartz	(202) 622-7950
		(CC:PA:B07)	Mary Keys	(202) 622-4570
		(CC:PA:B07)	Sarah Tate	(202) 622-4570
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
6103(k)(4)	Disclosures Under Tax Conventions	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
		(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	Denen Norfleet	(202) 435-5262
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	(SE:T:EO:CE)	Sean Barnett	(202) 283-8912
		(CC:PA:B06)	Mary Keys	(202) 622-7950
		(CC:PA:B07)	Francis McCormick	(202) 622-4570
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:T:2)	James Mackay	(202) 283-9565

Code Section	Subject Area	Office	Contact	Telephone
6105	Confidentiality of Information Arising Under Treaty Obligations	(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL:B07)	Denen Norfleet	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
		(CC:PA:B06)	Julie Schwartz	(202) 622-7950
6107	Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Return a Copy or List	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6108	Statistical Publication and Studies	(CC:PA:B07)	A. M. Gulas	(202) 622-4570
6109	Identifying Numbers	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6110	Public Inspection of Exempt Organization Written Determinations	(CC:PA:B06)	Sarah Sheldon	(202) 622-7950
		(CC:PA:B07)	A. M. Gulas	(202) 622-4570
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
	Public Inspection of Written Determinations	(CC:PA:LPD:DLS)	Melva Tyler	(202) 622-7560
6111	Registration of Tax Shelters	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
6113	Disclosure of Nondeductibility of Contributions	(CC:TEGE:EOGE:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6080
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
6114	Treaty-based Return Positions	(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B01)	Patricia Bray	(202) 622-3880
6115	Disclosure Related to Quid Pro Quo Contributions	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6080
6151	Time and Place for Paying Tax Shown on Return	(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B04)	William Brackett	(202) 622-3630
		(CC:PA:B04)	Audra Dineen	(202) 622-3630
6155	Payment on Notice and Demand	(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B04)	Audra Dineen	(202) 622-3630
		(CC:PA:B04)	Micah Levy	(202) 622-3630

Code Section	Subject Area	Office	Contact	Telephone
6157	Payment of Federal Unemployment Tax	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6159	Installment Payment of Tax Liability	(CC:PA:B05)	Branch Contact	(202) 622-3620
6161-6167	Extension of Time for Payment of Tax	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6161-64	Extensions of Time for Payment	(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6165	Bonds Where Time to Pay Tax or Deficiency Have Been Extended	(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6166	Extension of Time for Payment of Estate Tax Where Estate Consist Largely of Interest in Closely Held Interest	(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6201	Assessment Authority	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6201(d)	Required Reasonable Verification of Information Returns	(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Danielle Pierce	(202) 622-4570
6201-04	Assessments	(CC:PA:B03)	Debra Kohn	(202) 622-3600
		(CC:PA:B03)	Wendy Kirbell	(202) 622-3600
6202	Mode or Time of Assessment	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6203	Method of Assessment	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6204	Supplemental Assessment	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6205	Special Rule Applicable to Certain Employment Taxes	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6206	Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, and 6427	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
6207	Cross References	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6211-6216	Definition of a Deficiency	(CC:PA:B06)	Rachel Gregory	(202) 622-7950
6221-6234	Assessment-Partnership Items	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
		(CC:PA:B07)	Francis McCormick	(202) 622-4570
6233	Extension to Entities Filing Partnership Returns, etc.	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
		(CC:PA:B07)	Francis McCormick	(202) 622-4570

Code Section	Subject Area	Office	Contact	Telephone
6234	Declaratory Judgement Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
		(CC:PA:B07)	Francis McCormick	(202) 622-4570
6240-6242	Treatment of Partnership Items and Adjustments	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
6241-6245	Treatment of Electing Large Partnerships	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
6245-6248	Adjustments by Secretary	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
		(CC:PA:B07)	Francis McCormick	(202) 622-4570
6251-6252	Claims for Adjustments by Partnership	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
6255	Definitions and Special Rules	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
		(CC:PA:B06)	Meghan Mahaney	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
		(CC:PA:B07)	Francis McCormick	(202) 622-4570
6301	Collection Authority	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Kevin Connelly	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
		(CC:PA:B04)	Laurence Williams	(202) 622-3620
6302	Mode or Time of Collection	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Kevin Connelly	(202) 622-3630
		(CC:PA:B04)	Audra Dineen	(202) 622-3630
6302(d)	Rules for Deposits	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
6302(e)	Rules for Deposits	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
6302(f)	Rules for Deposits	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130

Code Section	Subject Area	Office	Contact	Telephone
6303	Notice and Demand for Tax	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B04)	Robin Ferguson	9202) 622-3630
6304	Fair Tax Collection Practices	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B04)	Kevin Connelly	(202) 622-3630
		(CC:PA:B04)	Robin Ferguson	(202) 622-3630
6306	Qualified Tax Collection Contacts	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B04)	Elizabeth Mezheritsky	(202) 622-3630
		(CC:PA:B04)	Kevin Connelly	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
6311	Payment of Tax by Commercially Accepted Means	(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B04)	Micah Levy	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
6313	Fractional Parts of a Cent	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6313-17	Misc. Payment Provisions	(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6314	Receipt for Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6315	Payments of Estimated Income Tax	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6316	Payment by Foreign Currency	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6317	Payment of Federal Unemployment Tax for Calendar Quarter	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040

Code Section	Subject Area	Office	Contact	Telephone
6320	Due Process For Liens	(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Robin Ferguson	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
		(CC:PA:B04)	Laurence Williams	(202) 622-3620
6321	Lien for Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6322	Period for Lien	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6323	Validity and Priority Against Certain Persons	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6324	Special Liens for Estate and Gift Taxes	(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B04)	Robin Ferguson	(202) 622-3630
		(CC:PA:B04)	Alicia Goldstein	(202) 622-3630
		(CC:PA:B04)	Laurence Williams	(202) 622-3620
6324A	Special Liens for Estate Tax Deterred Under Section 6166	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B03)	Wendy Kribbell	(202) 622-3600
		(CC:PA:B04)	Robin Ferguson	(202) 622-3630
		(CC:PA:B04)	Alicia Goldstein	(202) 622-3630
		(CC:PA:B04)	Laurence Williams	(202) 622-3620
6324B	Special Lien for Additional Estate Tax Attributable to Farm, etc. Valuation	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6325	Release of Lien or Discharge of Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6326	Administrative Appeal of Liens	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6330	Notice and Opportunity for Hearing Before Levy	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karne Briscoe	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Robin Ferguson	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
		(CC:PA:B04)	Laurence Williams	(202) 622-3620
6331	Levy and Distraint	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630

Code Section	Subject Area	Office	Contact	Telephone
6331-44	Levy and Sale	(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
6332	Surrender of Property Subject to Levy	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6333	Production of Books	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6334	Property Exempt from Levy	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6335	Sale of Seized Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6336	Sale of Perishable Goods	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6337	Redemption of Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6338	Certificate of Sale, Deed of Real Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6339	Legal Effect of Certificate of Sale of Personal Property and Deed to Real Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6340	Records of Sale	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6341	Expense of Levy and Sale	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6342	Application of Proceeds of Levy	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6343	Authority to Release Levy and Return Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6344	Cross References	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6401	Amounts Treated as Overpayments	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
		(CC:PA:B04)	Nathan Rosen	(202) 622-3630

Code Section	Subject Area	Office	Contact	Telephone
6402	Authority to Make Credits or Refunds	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
		(CC:PA:B04)	Nathan Rosen	(202) 622-3630
6402(c)(d)	Injured Spouse/Past Due Support Debts	(CC:PA:B04)	Audra Dineen	(202) 622-3630
		(CC:PA:B04)	Micah Levy	(202) 622-3630
		(CC:PA:B04)	Nathan Rosen	(202) 622-3630
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
		(CC:PA:B04)	William Brackett	(202) 622-3630
		(CC:PA:B04)	Nathan Rosen	(202) 622-3630
6403	Overpayment of Installment	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Gorgan	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
		(CC:PA:B04)	Alicia Goldstein	(202) 622-3630
		(CC:PA:B04)	Matthew Lucey	(202) 622-3630
6404	Abatements	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
6405	Reports of Refunds and Credits	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
6406	Prohibition of Administrative Review of Decisions	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
6407	Date of Allowance of Refund or Credit	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
6408	State Escheat Laws Not to Apply	(CC:PA:B05)	Branch Contact	(202) 622-3620

Code Section	Subject Area	Office	Contact	Telephone
6411	Tentative Carryback and Refund Adjustments	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
6411(c)	Consolidated Returns	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
6412	Floor Stock Refunds	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
6413	Special Rules Applicable to Certain Employment Taxes	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
6414	Income Tax Withheld	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6415	Credits or Refunds to Persons Who Collected Certain Taxes	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
6416	Certain Taxes on Sales & Services	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
6419	Excise Tax on Wagering	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6420	Gasoline Used on Farms	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
6425	Adjustment of Overpayment of Corporate Estimated Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6426	Alcohol, Biodiesel, and Alternative Fuel Credits	(CC:PSI:B07)	Taylor Cortright	(202) 622-7055
6427	Fuels Not Used for Taxable Purposes	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
6428	Acceleration of 10% Bracket	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6430	Lust Tax	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6501	Limitations on Assessments, 6504, Cross References	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6501(c)(4)	Consent to Extend Limitations	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6501(c)(8)	Statute of Limitations — Failure to Report Certain Foreign Transfers	(CC:INTL:B06)	John Breen	(202) 435-5265
6501(c)(10)	Statute of Limitations Regarding Listed Transactions	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940

Code Section	Subject Area	Office	Contact	Telephone
6502	Collection After Assessment	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6503	Suspension of Limitation Period	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6503(a)	Suspension of Running of Period of Limitation	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6503(b)	Suspension of Running of Period of Limitation — Assets in Control or Custody of Court	(CC:PA:B05)	Branch Contact	(202) 622-3620
6503(c)	Suspension of Running of Period of Limitation — Taxpayer Outside the United States	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6503(d)	Suspension of Running of Period of Limitation — Extension of Time for Payment of Estate Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6503(e)	Suspension of Collection Statute for Extension of Time to Pay	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6503(f)	Suspension of Collection Statute for Wrongful Seizures and Liens	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6503(h)	Suspension of Running of Period of Limitations — Cases Under Title 11	(CC:PA:B05)	Branch Contact	(202) 622-3620
6503(j)	Suspension on Assessment for Summonses	(CC:PA:B06)	Carlton King	(202) 622-7950
6504	Cross References	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6511	Limitations on Credit or Refund	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6511(d)(3)	Special Statute of Limitations for Claims Related to Foreign Tax Credit	(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
6512	Limitations in Case of Petition to Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6513	Time Tax Considered Paid	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6514	Credit or Refund After Period of Limitation	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6521	Migration Provisions	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6532(a)	Periods of Limitation for Refund Suits	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6532(b)	Periods of Limitation for Erroneous Refund Suits	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6532(c)	Periods of Limitation for Suits Under IR 7426	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630

Code Section	Subject Area	Office	Contact	Telephone
6533	Cross References	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6601-6612	Interest on Underpayments and Overpayments (Generally)	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6601(d)(2)	Interest Attributable to Foreign Tax	(CC:INTL:B03)	Bethany Ingwalson	(202) 622-3850
6601(j)	Cost of Living Adjustment Relating to Estate and Gift Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6621-6622	Rate of Interest	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6621(c)	Increase in Interest for Large Corporate Underpayment	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6621(d)	Interest Netting	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6631	Notice Requirements of Interest Information	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6651	Failure to File or Pay Penalty	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6652	Failure to File Certain Information Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6652(b)	Failure to Report Tips	(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
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) 622-6070
6652(d)	Annual Registration and Notification by Pension Plans	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-8149
6652(e)	Information Required of Certain Deferred Compensation Plans	(CC:TEGE:EG:HW)	Branch Contact	(202) 622-6080
6653	Failure to Pay Stamp Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6654-6655	Failure to Pay Estimated Income Tax	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6656	Failure to Deposit Certain Taxes	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6657	Bad Checks	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6658	Coordination with Title 11	(CC:PA:B05)	Branch Contact	(202) 622-3620
6661	Tax Shelters	(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
6662	Imposition of Accuracy-Related Penalty	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940

Code Section	Subject Area	Office	Contact	Telephone
6662A	Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6662(e)(h)	Imposition of Accuracy-Related Penalty for Substantial Valuation Misstatement Under Chapter 1	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
6663	Imposition of Fraud Penalty	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6664	Definitions and Special Rules	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6665	Applicable Rules	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6671	Rules for Applications of Assessable Penalties	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6672	Trust Fund Recovery Penalty	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
6673	Sanctions and Costs Awarded by Courts	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6675	Excessive Claim for Fuel Use	(CC:PSI:B07)	Taylor Cortright	(202) 622-3130
		(CC:PSI:B07)	Charles Langley	(202) 622-3130
6676	Erroneous Claim for Refund or Credit	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6677	Failure to File Information with Respect to Foreign Trust	(CC:INTL:B01)	Willard Yates	(202) 622-3880
		(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	(CC:INTL:B01)	Willard Yates	(202) 622-3880
		(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6682	False Information with Respect to Withholding	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6683	Failure of Foreign Corporation to File Return of Personal Holding Company Tax	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840

Code Section	Subject Area	Office	Contact	Telephone
6684	Assessable Penalties with Respect to Liability for Tax Under Chapter 42	(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
		(SE:T:EO:RA:T)	Ward Thomas	(202) 283-8913
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:3)	Peter Holiat	(202) 283-8976
6685	Penalty with Respect to Public Inspection Requirements	(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
		(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:TEGE:EOEG:EO2)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
6686	Failure to File Returns or Supply Information by DISC or FSC	(CC:INTL:B06)	John Breen	(202) 435-5265
		(CC:INTL:B06)	Christopher Bello	(202) 435-5265
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6689	Failure to File Notice of Redetermination of Foreign Tax	(CC:INTL:B03)	Barbara Felker	(202) 622-3712
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-8149
		(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) 622-6090
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	(T:EP)	Hotline	(877) 829-5500
		(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
6694	Understatement of Taxpayer's Liability by Return Preparer	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for Other Persons	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6695A	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6696	Rules Applicable to Section 6694 and 6695	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	Susan Baker	(202) 622-4654
		(CC:FIP:B03)	Timothy Sebastian	(202) 622-7417
6698	Failure to File Partnership Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	(T:EP)	Hotline	(877) 829-5500
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060

Code Section	Subject Area	Office	Contact	Telephone
6700	Promoting Abusive Tax Shelters	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6702	Frivolous Income Tax Return	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6703	Rule Applicable to Penalties	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6704	Failure to Keep Records, etc.	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:QP2)	Lisa Mojiri-Azad	(202) 622-8149
6705	Failure by Broker to Provide Notice to Payors	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
		(CC:FIP:B02)	Sharon Galm	(202) 622-4664
6706	Original Issue Discount Information Requirements	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
6707-6708	Failure to Furnish Information Regarding Tax Shelters	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6707A	Penalty for Failure To Include Reportable Transaction With Return	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6709	Penalties with Respect to Mortgage Credit Certificates	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6710	Failure to Disclose Nondeductibility	(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
6711	Failure to Disclose Availability of Information	(SE:T:EO:RA:G:2)	Carolyn Ibok	(202) 283-8923
		(SE:T:EO:RA:G:2)	Geoffrey Campbell	(202) 283-8918
6712	Failure to Disclose Treaty-based Return Positions	(CC:INTL:B01)	Patricia Bray	(202) 622-3880
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
6713	Disclosure or Use of Information by Preparers of Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6714	Failure to Meet Disclosure Requirements	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6715	Dyed Fuel Sold for Use or Used in Taxable Use	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6715A	Tampering with Dye Injection Systems	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6717	Refusal of Entry	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6718	Failure to Display Registration on Vessels	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6719	Failure to Register	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6720A	Penalty with Respect to Adulterated Fuels	(CC:PSI:B07)	Charles Langley	(202) 622-3130
6721-6724	Failure to Comply with Information Reporting Requirements	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940

Code Section	Subject Area	Office	Contact	Telephone
6725	Failure to Report Information under Section 4101	(CC:PSI:B07)	Charles Langely	(202) 622-3188
6751	Procedural Rules for Penalties	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6801	Authority Relating to Creation and Distribution of Instructions, Forms etc.	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
6851	Termination Assessments of Income Tax	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
6852	Termination Assessments	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T:1)	Theodore Lieber	(202) 283-8999
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6862	Jeopardy Assessment of Taxes Other Than Income, Estate Gift and Certain Excise Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6863	Stay of Collection of Jeopardy Assessments	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
6864	Termination of Extended Period for Payment in Case of Carryback	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Eric Benson	(202) 622-3600
6871	Claims for Income, Estate, Gift and Certain Excise Taxes in Receivership Proceedings	(CC:PA:B05)	Branch Contact	(202) 622-3620
6872	Suspension of Period on Assessment	(CC:PA:B05)	Branch Contact	(202) 622-3620
6873	Unpaid Claims	(CC:PA:B05)	Branch Contact	(202) 622-3620
6901	Transferees and Fiduciaries — Transferred Assets	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Keith Brau	(202) 622-3600
6902	Provisions of Special Application to Transferees	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Keith Brau	(202) 622-3600
6903	Notice of Fiduciary Relationship	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Keith Brau	(202) 622-3600

Code Section	Subject Area	Office	Contact	Telephone
6904	Prohibition of Injunctions	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
6905	Discharge of Executor from Personal Liability	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7101	Form of Bonds	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7102	Single Bond in Lieu of Multiple Bonds	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7103	Bonds	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7121	Closing Agreements	(CC:PA:B05)	Branch Contact	(202) 622-3620
7122	Compromises	(CC:PA:B05)	Branch Contact	(202) 622-3620
7123	Appeal Dispute Resolution Procedures	(CC:PA:B06)	Sarah Sheldon	(202) 622-7950
7201-7215	Chapter 75 — Crimes, Other Offenses and Forfeitures	(CC:CT)	Office Contact	(202) 622-4470
		(CC:INTL:B07)	David Varley	(202) 435-5165
7213	Unauthorized Disclosure of Return or Return Information	(CC:PA:B06)	Kimberly Barsa	(202) 622-7950
		(CC:PA:B07)	Amy Mielke	(202) 622-4570
7213A	Unauthorized Inspection of Returns or Return Information	(CC:PA:B06)	Kimberly Barsa	(202) 622-7950
		(CC:PA:B07)	Amy Mielke	(202) 622-4570
7216	Disclosure or Use of Information by Return Preparers	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7231	Failure to Obtain License for Collection of Foreign Items	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
7261	Representation that Retailers' Excise Tax is Excluded from Price of Article	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
7301	Property Subject to Tax	(CC:CT)	Office Contact	(202) 622-4470
7302	Property Used in Violation of Internal Revenue Laws	(CC:CT)	Office Contact	(202) 622-4470
7303	Other Property Subject to Forfeiture	(CC:CT)	Office Contact	(202) 622-4470
7304	Penalty for Fraudulently Claiming Drawback	(CC:CT)	Office Contact	(202) 622-4470
7321-7327	Procedure and Administration	(CC:CT)	Office Contact	(202) 622-4470
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	(CC:CT)	Office Contact	(202) 622-4470

Code Section	Subject Area	Office	Contact	Telephone
7401	Authorization of Suits	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
7402(a)	Jurisdiction of District Courts to Issue Orders, Processes and Judgements	(CC:PA:B05)	Branch Contact	(202) 622-3620
7402(b)	Jurisdiction of District Courts to Enforce Summonses	(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Steven Karon	(202) 622-4570
7402(e)	Jurisdiction of District Courts to Quiet Title	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7403	Action to Enforce Lien	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
7404	Civil Action for Estate Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7405	Erroneous Refunds	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
7406	Disposition of Judgements and Moneys Received	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
7407	Action to Enjoin Income Tax Return Preparers	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7408	Action to Enjoin Promoters of Abusive Tax Shelters	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7409	Enjoining Flagrant Political Expenditures	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(SE:T:EO:RA:T)	Judith Kindell	(202) 283-8964
		(SE:T:EO:RA:T:1)	Justin Lowe	(202) 283-9486
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
7421	Anti-Injunction Act	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600

Code Section	Subject Area	Office	Contact	Telephone
7422	Civil Actions for Refund	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Debra Kohn	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
7422(j)	Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7423	Repayments to Officers or Employees	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	John Moran	(202) 622-3600
7424	Intervention	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7425	Discharge of Liens	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600
7426	Suits by Third Parties	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7427	Income Tax Return Preparers (Burden of Proof)	(CC:PA:B02)	Matthew Cooper	(202) 622-4940
7428	Declaratory Judgments	(CC:TEGE:EOEG:EO2)	Michael Blumenfeld	(202) 622-6070
		(SE:T:EO:RA:T:3)	Lee Phaup	(202) 283-8935
		(CC:TEGE:EOEG:EO1)	Helen Rogers	(202) 622-6070
		(SE:T:EO:RA:G:2)	Mary Salins	(202) 283-9453
		(SE:T:EO:RA:G:2)	Andy Megosh	(202) 283-8942
7429	Review of Jeopardy Levy or Assessment Procedures	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7430	Awarding of Costs and Certain Fees	(CC:PA:B05)	Branch Contact	(202) 622-3620
7431	Civil Damage for Unauthorized Inspection or Disclosure of Returns and Return Information	(CC:PA:B06)	Kimberly Barsa	(202) 622-7950
		(CC:PA:B06)	Deborah Lambert-Dean	(202) 622-7950
		(CC:PA:B07)	Amy Mielke	(202) 622-4570
7432	Civil Damages for Failure to Release Lien	(CC:PA:B05)	Branch Contact	(202) 622-3620
7433	Civil Damages for Unauthorized Collection Actions	(CC:PA:B05)	Branch Contact	(202) 622-3620

Code Section	Subject Area	Office	Contact	Telephone
7434	Civil Damages for Fraudulent Filing of Information Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7435	Unauthorized Enticement of Information Disclosure	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
7436	Proceedings for Determination of Employment Status	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
7441-7464	Tax Court	(CC:PA:B06)	Lowell Thomas	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
7476	Declaratory Judgements Relating to Qualification of Certain Retirement Plans	(CC:TEGE:EB:QP1)	Michael Roach	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
7477	Declaratory Judgments Relating to Value of Certain Gifts	(CC:PSI:B04)	John MacEachen	(202) 622-3090
7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	(SE:T:EO)	Office Contact	(202) 283-2300
7479	Court Review of Tax Court Decisions	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
	Declaratory Judgement With Respect to 6166 Election	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	John Moran	(202) 622-3600
7481-7486	Court Review of Tax Court Decisions	(CC:PA:B06)	Lowell Thomas	(202) 622-7950
		(CC:PA:B07)	Mark Cottrell	(202) 622-4570
7491	Burden of Proof	(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Danielle Pierce	(202) 622-4570
7501	Liability for Taxes Withheld or Collected	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
7502	Timely Mailing Treated as Timely Filing and Paying	(CC:PA:B06)	Lowell Thomas	(202) 622-7950
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday or Legal Holiday	(CC:PA:B06)	Julie Schwartz	(202) 622-7950
7504	Fractional Parts of a Dollar	(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7505	Sale of Personal Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
		(CC:PA:B03)	Melissa Segal	(202) 622-3600

Code Section	Subject Area	Office	Contact	Telephone
7506	Administration of Real Estate	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Eric Benson	(202) 622-3600
		(CC:PA:B03)	Deborah Grogan	(202) 622-3600
7507	Exemption of Insolvent Banks From Tax	(CC:FIP)	Santina Jannotta	(202) 622-3930
		(CC:FIP:B02)	Sharon Galm	(202) 622-3920
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7508A	Postponing Tax Related Deadlines by Reason of Presidentially Declared Disorder or Terroristic or Military Actions	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7509	Expenditures Incurred by the U.S. Postal Service	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7510	Exemption from Tax of Domestic Goods Purchased for the United States	(CC:ITA:B04)	J. Peter Baumgarten	(202) 622-7516
		(CC:ITA:B05)	Deborah Clark	(202) 622-4960
7512	Separate Accounting for Trust Fund Taxes	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Keith Brau	(202) 622-3600
		(CC:PA:B03)	Karen Briscoe	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
7513	Reproduction of Returns and Other Documents	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7514	Authority to Prescribe or Modify Seals	(CC:PA:B06)	Kimberly Barsa	(202) 622-7950
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	(CC:PSI:B04)	John MacEachen	(202) 622-3090
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	(CC:PSI:B05)	David McDonnell	(202) 622-3040
7519	Required Payments for Entities Electing Not to Have Required Taxable Year	(CC:ITA:B05)	Michael Schmit	(202) 622-4960
		(CC:ITA:B05)	Lore Cavanaugh	(202) 622-4960
		(CC:ITA:B06)	Martin Scully	(202) 622-8066
7520	Valuation Tables	(CC:PSI:B04)	Lane Damazo	(202) 622-3090
		(CC:PSI:B04)	George Masnik	(202) 622-3090
7521	Procedures Involving Taxpayer Interviews	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B07)	Danielle Pierce	(202) 622-4570
7522	Content of Tax Due, Deficiency, and Other Notices	(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Danielle Pierce	(202) 622-4570
7524	Annual Notice of Tax Delinquency	(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
7525	Confidentiality Privileges Relating to Taxpayer Communications	(CC:PA:B06)	William Spatz	(202) 622-7950
7526	Low-Income Taxpayer Clinics	(CC:PA:B05)	Branch Contact	(202) 622-3620

Code Section	Subject Area	Office	Contact	Telephone
7528	User Fees for Rulings Program	(CC:PA:B05)	Branch Contact	(202) 622-3620
7601	Canvass of Districts for Taxable Persons and Objects	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7601-7611	Examination and Inspection	(CC:INTL:B07)	Bob Burns	(202) 435-5262
		(CC:INTL:B07)	William Lowrance	(202) 435-5262
		(CC:CT)	Office Contact	(202) 622-4470
7602	Examination of Books and Witnesses	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7602(e)	Limitation on Examination on Unreported Income	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7603	Service of Summons	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7604	Enforcement of Summons	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7605	Time and Place of Examination	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7606	Entry of Premises for Examination of Taxable Objects	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7608	Authority of Internal Revenue Enforcement Officers	(CC:CT)	Brian Townsend	(202) 622-4460
7609	Special Procedures for Third-Party Summonses	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7610	Fees and Costs for Witness	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-7950
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
7611	Restrictions on Church Tax Inquiries and Examinations	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
7612	Special Procedures for Summonses of Computer Software	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-4570
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570

Code Section	Subject Area	Office	Contact	Telephone
7622	Authority to Administer Oaths and Certify Expenses of Detection and Punishment of Frauds	(CC:PA:B06)	Carlton King	(202) 622-7950
		(CC:PA:B06)	Mary Slonina	(202) 622-4570
		(CC:PA:B07)	Laura Dominguez	(202) 622-4570
		(CC:GLS)	Office Contact	(202) 283-7900
7623	Expenses of Detection of Underpayments and Fraud	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7651	Administration and Collection of Taxes in Possessions	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL:B07)	Douglas Giblen	(202) 435-5265
		(CC:INTL)	Mae Lew	(202) 622-3810
7652	Shipments to the United States	(CC:INTL:B07)	Javier Salinas	(202) 435-5262
7653	Shipments From the United States	(CC:INTL:B07)	Javier Salinas	(202) 435-5262
		(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
7654	Coordination of United States and Certain Possession Individual Income Taxes	(CC:INTL:B07)	Ricardo Cadenas	(202) 435-5262
		(CC:INTL)	Mae Lew	(202) 622-3810
7701	Fixed Investment Trusts/Multiple Class Trusts	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
7701(a)(2)	Partnership and Partner	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
		(CC:INTL:B07)	Javier Salinas	(202) 435-5262
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
7701(a)(3)	Corporation (Classification of Association)	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
7701(a)(4)(5)	Domestic/Foreign Partnership	(CC:INTL:B04)	Ronald Gootzeit	(202) 622-3817
		(CC:INTL:B04)	Milton Cahn	(202) 622-3860
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
7701(a)(6)	Fiduciary	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B04)	George Masnik	(202) 622-3090
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
7701(a)(7)	Stock	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
7701(a)(8)	Shareholder	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700

Code Section	Subject Area	Office	Contact	Telephone
7701(a)(18)	International Organization	(CC:INTL:B03)	David Juster	(202) 622-3850
7701(a)(19)	Domestic Building and Loan Association	(CC:FIP:B02)	Sharon Galm	(202) 622-3920
		(CC:FIP:B02)	David Silber	(202) 622-3747
7701(a)(31)	Foreign Estate or Trust	(CC:INTL:B01)	Willard Yates	(202) 622-3164
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
7701(a)(32)	Cooperative Banks	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B02)	Sharon Galm	(202) 622-3920
7701(a)(36)	Income Tax Return Preparer	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7701(a)(38)	Joint Returns	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
7701(a)(39)	Persons Living Outside U.S.	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
7701(a)(40)	Indian Tribal Government	(CC:TEGE:EOEG:ET)	Branch Contact	(202) 622-6040
7701(a)(42)-(45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
7701(a)(48)	Definition of Off-Highway Transportation Vehicle	(CC:PSI:B07)	Celia Gabrysh	(202) 622-3130
7701(b)	Definition of Resident Aliens and Nonresident Aliens	(CC:INTL:B01)	Nina Chowdhry	(202) 622-3880
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
		(CC:INTL:B03)	David Juster	(202) 622-3850
		(CC:LM:HMT:WAS)	Alan Peregroy	(202) 622-5403, Ext. 253
		(CC:LM:HMT:PHI)	John Gilbert	(215) 597-3442
7701(e)	Treatment of Certain Contracts for Providing Services, etc.	(CC:ITA:B04)	Steve Toomey	(202) 622-8441
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B05)	John Aramburu	(202) 622-7604
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	(CC:PSI:B06)	Peter Friedman	(202) 622-3110
7701(f)	Use of Related Persons and Passthrough Entities	(CC:FIP:B02)	David Silber	(202) 622-3747
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
7701(h)	Motor Vehicle Operating Leases	(CC:ITA:B07)	Bernard Harvey	(202) 622-4930
		(CC:ITA:B07)	Kathleen Reed	(202) 622-3349
7701(i)	Taxable Mortgage Pools	(CC:FIP:B02)	John Rogers	(202) 622-3960
		(CC:FIP:B03)	Alice Bennett	(202) 622-3950
7701(j)	Tax Treatment of Federal Thrift Savings Fund	(CC:TEGE:EB:QP1)	Branch Contact	(202) 622-6090
		(CC:TEGE:EB:QP2)	Branch Contact	(202) 622-6060
		(CC:TEGE:EB:QP2)	Pamela Kinard	(202) 622-7724

Code Section	Subject Area	Office	Contact	Telephone
7701(l)	International Conduit Transactions	(CC:INTL:B02)	Phyllis Marcus	(202) 622-3840
		(CC:LM:NR:DAL:2)	Elaine Harris	(972) 308-7980
	Domestic Conduit Transactions	(CC:FIP:B06)	Christina Morrison	(202) 622-8424
7702	Life Insurance Contract Defined	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
7702A	Modified Endowment Contract Defined	(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
7702B	Treatment of Qualified Longterm Care Insurance	(CC:FIP:B04)	Sheryl Flum	(202) 622-3970
		(CC:FIP:B04)	Donald Drees	(202) 622-3970
		(CC:FIP:B04)	John Glover	(202) 622-3970
7703	Determination of Marital Status	(CC:PA:B01)	Branch Contact	(202) 622-4910
		(CC:PA:B02)	Branch Contact	(202) 622-4940
		(CC:ITA:B04)	Victoria Driscoll	(202) 622-8495
		(CC:ITA:B05)	Edward Schwartz	(202) 622-4960
		(CC:ITA:B04)	Stephen J. Toomey	(202) 622-8441
7704	Certain Publicly Traded Partnerships Treated as Corporations	(CC:PSI:B03)	Christine Ellison	(202) 622-3070
		(CC:PSI:B01)	Dianna K. Miosi	(202) 622-3050
		(CC:PSI:B02)	Melissa Liquerman	(202) 622-3060
	Construction of Title	(CC:SB:4:CHI:2)	Julie Jebe	(312) 368-8567
7803(c)	Office of the Taxpayer Advocate	(CC:NTA)	Janice R. Feldman	(202) 622-8488
		(CC:NTA)	Susan L. Hartford	(202) 622-7852
7806	Construction of Title	(CC:PA:B06)	Branch Contact	(202) 622-4570
		(CC:PA:B07)	Branch Contact	(202) 622-7950
7807	Rules in Effect on Enactment of This Title	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7808	Depositaries for Collection	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
7809	Deposit of Collections	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Wendy Kribell	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
7810	Revolving Fund for Redemption of Real Property	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Wendy Krimbell	(202) 622-3600
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
7811	Taxpayer Assistance Orders	(CC:NTA)	Susan L. Hartford	(202) 622-7852
		(CC:NTA)	Janice R. Feldman	(202) 622-8488

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7852(d)	Treaty Obligations	(CC:INTL:B01)	Edward Barret	(202) 622-3446
		(CC:INTL:B01)	Elizabeth Karzon	(202) 622-3880
		(CC:INTL:B01)	M. Grace Fleeman	(202) 622-3880
7852(e)	Other Applicable Rules — Privacy Act	(CC:PA:B06)	Branch Contact	(202) 622-7950
		(CC:PA:B07)	Branch Contact	(202) 622-4570
7871	Indian Tribal Governments Treated as States for Certain Purposes	(CC:FIP:B05)	Timothy Jones	(202) 622-3701
	Tax Exempt Bonds of Indian Tribal Governments	(CC:TEGE:EOEG:TEB)	Laura Lederman	(202) 622-3980
		(CC:FIP:B05)	David White	(202) 622-3049
		(CC:TEGE:EOEG:E01)	Branch Contact	(202) 622-6070
7872	Treatment of Loans with Below Market Rate Interest (Except Gift Loans)	(CC:INTL:B05)	Jeffrey Dorfman	(202) 622-3870
		(CC:INTL:B05)	Paul Epstein	(202) 622-3870
		(CC:FIP:B02)	David Silber	(202) 622-3930
		(CC:FIP:B03)	William E. Blanchard	(202) 622-8712
	Treatment of Loans with Below Market Rate Interest (Gift Loans)	(CC:PSI:B04)	George Masnik	(202) 622-3090
7872(c)(1)(C)	Corporate-Shareholder Loans	(CC:CORP)	General Information	(202) 622-7700
		(CC:CORP)	Field Personnel	(202) 622-8130
		(CC:CORP)	Office Contact	(202) 622-7700
7873	Federal Tax Treatment of Income Derived by Indians From Exercise of Fishing Rights Secured by Treaty	(CC:TEGE:EOEG:ET1)	Branch Contact	(202) 622-6040
		(CC:TEGE:EOEG:ET2)	Branch Contact	(202) 622-6040
7874	Expatriated Entities	(CC:INTL:B04)	Milton Cahn	(202) 622-3860
8001-8005	Organization and Membership of the Joint Committee	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
8021-8023	Powers and Duties of the Joint Committee	(CC:PA:B03)	Branch Contact	(202) 622-3600
		(CC:PA:B04)	Branch Contact	(202) 622-3630
		(CC:PA:B03)	Elizabeth Mezheritsky	(202) 622-3600
9001-9042	Presidential Election Campaign Fund	(CC:TEGE:EOEG:EO1)	Branch Contact	(202) 622-6070
		(CC:ITA:B07)	George Baker	(202) 622-4930
		(CC:ITA:B06)	Kari Fisher	(202) 622-4970
9037	Payments to Eligible Candidates	(CC:ITA:B07)	John R. Faron	(202) 622-4930
		(CC:ITA:B07)	Karla Meola	(202) 622-7995
9701-9722	Coal Industry Health Benefits	(CC:TEGE:EB:HW)	Russell Weinheimer	(202) 622-7906
9801-9833	Group Health Plan Portability, Access, and Renewability	(CC:TEGE:EB:HW)	Russell Weinheimer	(202) 622-7906

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