

IRS Code Section and Subject Matter Directory

This roster was adapted from the most recent Code and Subject Matter Directory published by the IRS (December 2, 2025) as part of the Chief Counsel Telephone Directory.

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1	Tax Imposed (Individuals)	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
1(g)	Unearned Income of Certain Minor Children	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
1(h)	Maximum Capital Gains Rates for Individuals	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irs.counsel.treas.gov	202-317-7007
		CC:ITA:B02	Sill, David E.	david.e.sill@irs.counsel.treas.gov	202-317-7011
		CC:ITA:B01	Seo, Minho	minho.seo@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irs.counsel.treas.gov	202-317-7003
1(h)(11)	Dividends Taxed as Net Capital Gains	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irs.counsel.treas.gov	202-317-6933
2	Definitions and Special Rules	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
	Definition and Special Rule	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irs.counsel.treas.gov	202-317-4718
	Definitions and Special Rules	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irs.counsel.treas.gov	202-317-4718
	Definition and Special Rule	CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
3	Tables for Individuals	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
4	Repealed (Rules for Optional Tax)	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
5	Cross References Relating to Tax on Individuals	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
11	Tax Imposed (Corporations)	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
15	Effect of Changes	CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irs.counsel.treas.gov	202-317-7009
23	Adoption Expense Tax Credit	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
174A	Domestic Research and Experimental Expenditures	CC:ITA:B07	Pfeifer, Jeremy I.	jeremy.i.pfeifer@irs.counsel.treas.gov	202-317-7005
	Accounting Method Changes	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irs.counsel.treas.gov	202-317-5123
24	Child Tax Credit	CC:ITA:B04	Yu, James	james.yu@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
25	Interest on Certain Home Mortgages	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irs.counsel.treas.gov	202-317-4564
25A	Hope and Lifetime Learning Credits	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
25B	Elective Deferrals and IRA contributions by certain individuals/Retirement Savers Credit	CC:EEE:EB:QP2	Branch Contact		202-317-6790

IRS Code Section and Subject Matter Directory — December 2025

Code Section	Subject	Office Symbol	Contact	Email	Telephone
25C	Nonbusiness Energy Propert	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
25D	Residential Energy Efficient Property	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
26	Limitation Based on Tax Liability	CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
27	Taxes of Foreign Countries and Possessions	CC:INTL:B03	Shi, Tianlin Laura	tianlin.shi@irsounsel.treas.gov	202-317-6936
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:ECE:B02	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
30B	Alternative Motor Vehicle Credit	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
30C	Clean-fuel Vehicle Refueling Property Credit	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
30D	Qualified Plug-In Electric Vechicle Credit	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
31	Tax Withheld on Wages	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
32	Earned Income Tax Credit	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
34	Certain Uses of Gasoline and Special Fuels	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
35	Health Insurance Costs of Eligible Individuals	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
	(New) Health Insurance Costs of Eligible Individuals	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
36	First-time Homebuyer Credit	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
36A	Making Work Pay Credit	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
36B	Refundable Credit for Coverage Under a Qualified Health Plan	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
36C	Adoption Expense Tax Credit	CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
38	General Business Credit	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
39	Carryback and Carryforward of Unused Credits	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
40	Alcohol Used as a Fuel	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
40A	Biodiesel Used As A Fuel	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
40B	Sustainable Aviation Fuel Credit	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
41	Credit for Increasing Research Activities	CC:ECE:B02	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
42	Low Income Housing Credit	CC:ECE:B01	Taylor, Dillon J.	dillon.j.taylor@irsounsel.treas.gov	202-317-3734
44	Expenditures to Provide Access to Disabled Individuals	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
45	Electricity Produced from Certain Renewable Resources	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
45A	Indian Employment Credit (expired)	CC:EEE:EB:HW	Branch Contact		202-317-5500
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash	CC:EEE:EOET:ET1	Park, Nalee	nalee.park@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774

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45D	New Markets Tax Credit	CC:ECE:B01	Taylor, Dillon J.	dillon.j.taylor@irsounsel.treas.gov	202-317-3734
		CC:ECE	Holmes, James A.	james.a.holmes@irsounsel.treas.gov	202-317-5114
45F	Employer-Provided Child Care Credit	CC:ECE:B01	Rider II, James W.	james.w.rider@irsounsel.treas.gov	202-317-3771
45G	Railroad Track Maintenance Credit	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
45H	Credit for Production of Low Sulfur Diesel Fuel	CC:ECE:B02	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
45K	Credit for Producing Fuel from a Nonconventional Source	CC:ECE:B02	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
45L	New Energy Efficient Home Credit	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
45N	Mine Rescue Team Training Credit	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
45O	Agricultural Chemical Security Credit	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
45Q	Credit for Carbon Dioxide Sequestration	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
45R	Small Business Tax Credit	CC:EEE:EB:HW	Branch Contact		202-317-5500
45S	Employer credit for paid family and medical leave	CC:EEE:EB:HW	Branch Contact		202-317-5500
45Z	Clean Fuel Production Credit	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
46 (Repealed)	Amount of Credit for Public Utility Property; Normalization	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
46(b)(2) (Repealed)	Energy Percentage	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
46(c)(4) (Repealed)	Progress Expenditures	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
46(f) (Repealed)	Limitations in Case of Certain Regulated Companies	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
47	Rehabilitation Credit	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
48	Energy Credit	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
48(a)(1) (Repealed)	Section 38 Property	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
48(a)(2) (Repealed)	Property Used Outside of the U.S.	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
48A	Qualifying Advanced Coal Project Credit	CC:ECE:B02	Brady, Whitney E.	whitney.e.brady@irsounsel.treas.gov	202-317-6325
48B	Qualifying Gasification Project Credit	CC:LA:7:SF:3	Skeen, Michael A.	michael.a.skeen@irsounsel.treas.gov	415-547-3785
		CC:ECE:B02	Brady, Whitney E.	whitney.e.brady@irsounsel.treas.gov	202-317-6325
48D	Advanced Manufacturing Investment Credit	CC:ECE:B01	Sinfield, Lani M.	lani.m.sinfield@irsounsel.treas.gov	202-317-5871
	Qualifying Therapeutic Discovery Project Credit (Repealed)	CC:ECE:B01	Rider II, James W.	james.w.rider@irsounsel.treas.gov	202-317-3771
49	At-Risk Rules	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
50	Other Special Rules	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
51	Work Opportunity Tax Credit (WOTC)	CC:EEE:EB:HW	Branch Contact		202-317-5500
51A (Repealed)		CC:EEE:EB:HW	Branch Contact		202-317-5500
52	Special Rules - WOTC	CC:EEE:EB:HW	Branch Contact		202-317-5500
53	Credit for Prior Year Minimum Tax Liability	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
54	Clean Renewable Energy Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564

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54A	Qualified Tax Credit Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54AA	Build America Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54B	Qualified Forestry Conservation Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54C	New Clean Renewable Energy Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54D	Qualified Energy Conservation Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54E	Qualified Zone Academy Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
54F	Qualified School Construction Bonds	CC:FIP:B05	Hildebrandt, Elena J.	elena.j.hildebrandt@irsounsel.treas.gov	202-317-4565
55	Alternative Minimum Tax Maximum Capital Gains Rates for Individuals	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
	Credit for Prior Year Minimum Tax Liability	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
	Alternative Minimum Tax Maximum Capital Gains Rates for Individuals	CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
56	Adjustments in Computing AMT Income	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
56(a)(1)	Depreciation	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
56(a)(2)	Mining Exploration and Development Costs	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
56(a)(5)	Pollution Control Facilities	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
56(a)(6)	Adjusted Basis	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
57	Items of Tax Preference	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
57(a)(1)&(2)	Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
58	Denial of Certain Losses	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
59(e)	Alternative Minimum Tax Foreign Tax Credit	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
59A	Environmental Tax	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
	Base Erosion and Anti-Abuse Tax	CC:INTL:B05	Walny, Karen T.	karen.walny@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Ramaswamy, Sheila N.	sheila.n.ramaswamy@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
61	Advance Rentals Method Changes Income From Discharge of Indebtness	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Community Income	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Equipment Leasing	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Gross Income Defined (In General)	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Indians	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Student Loan Cancellations	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
	Vow of Poverty-Income Tax	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
		CC:EEE:EOET:ET1	Park, Nalee	nalee.park@irs.counsel.treas.gov	202-317-4774
	Vow of Poverty-Withholding Tax	CC:EEE:EOET:ET1	Park, Nalee	nalee.park@irs.counsel.treas.gov	202-317-4774
	Indians	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irs.counsel.treas.gov	202-317-7009
	Split Dollar Life Insurance	CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
	Community Income	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irs.counsel.treas.gov	202-317-4718
	Fringe Benefits	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irs.counsel.treas.gov	202-317-4774
	Gross Income Defined (In General)	CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irs.counsel.treas.gov	202-317-7006
	Split Dollar Life Insurance	CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irs.counsel.treas.gov	202-317-7006
	Equipment Leasing	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irs.counsel.treas.gov	202-317-4718
	Vow of Poverty-Income Tax	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irs.counsel.treas.gov	202-317-4718
	Advance Rentals Method Changes Income From Discharge of Indebtness	CC:CORP	Field Personnel	Corporate.Coordination.Group@irs.counsel.treas.gov	202-317-3045
	Indians	CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irs.counsel.treas.gov	202-317-7009
	Equipment Leasing	CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
	Gross Income Defined (In General)	CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
	Indians	CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
	Student Loan Cancellations	CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
	Vow of Poverty-Income Tax	CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718
62	Adjusted Gross Income Defined	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irs.counsel.treas.gov	202-317-7006
62(c)	Accountable Plans	CC:EEE	Duce, Melissa L.	melissa.l.duce@irs.counsel.treas.gov	202-317-4774
63	Overall Limitation on Itemized Deductions Taxable Income Defined	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irs.counsel.treas.gov	202-317-7009
64	Ordinary Income Defined	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
65	Ordinary Loss Defined	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
66	Treatment of Community Income	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irs.counsel.treas.gov	202-317-6845
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
68	Overall Limitation on Itemized Deductions	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irs.counsel.treas.gov	202-317-7006
71	Alimony and Separate Maintenance Payments	CC:ITA:B01	Seo, Minh	minho.seo@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irs.counsel.treas.gov	202-317-7003
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts Civil Service or Qualified Plans	CC:FIP:B04	McGuire, Megan T.	megan.t.mcguire@irs.counsel.treas.gov	202-317-4556
		CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irs.counsel.treas.gov	202-317-6799
		CC:EEE:EB:QP1	Branch Contact		202-317-4102
72(p)	Loans Treated as Distributions	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irs.counsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
72(t)	Ten Percent additional tax on Early Distributions from Qualified Retirement Plans	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
73	Services of Child	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
74	Prizes and Awards	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
74(c)	Exceptions for Certain Employee Achievement Awards	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
75	Dealers in Tax-Exempt Securities	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
77	Commodity Credit Loans	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) which are handled by T:EP)	CC:EEE:EB:HW	Branch Contact		202-317-5500
80	Restoration of Value of Certain Securities	CC:FIP:B02	Howard, Matthew P.	matthew.p.howard@irsounsel.treas.gov	202-317-4448
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
82	Reimbursement for Expenses of Moving	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
83	Property Transferred in Connection with Performance of Service, including non-qualified deferred compensation plans	CC:EEE:EB:EC	Branch Contact		202-317-5600
84	Transfer of Appreciated Property to Political Organizations	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
85	Unemployment Compensation	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
87	Alcohol and Biodiesel Fuel Credits	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:ECE:B02	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
90	Illegal Federal Irrigation Subsidies	CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
91	Certain foreign branch losses transferred to specified 10-percent owned foreign corporations.	CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
101	Certain Death Benefits (Except for any death benefits received under a "qualified" plan, which is handled by TEGE:EP).	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
101(h)	Survivor Benefits for Public Safety Officers	CC:EEE:EB:HW	Branch Contact		202-317-5500
102	Gifts and Inheritances	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
102(c)	Employee Gifts	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
103	Interest on State and Local Bonds	CC:FIP:B05	Choi, Brian M.	brian.m.choi@irsounsel.treas.gov	202-317-3154
104(a)(1)	Compensation for Injuries or Sickness: Workers' Compensation	CC:EEE:EB:HW	Branch Contact		202-317-5500
104(a)(2)	Damages Received for Personal Injury	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
104(a)(3)	Accident and Health Insurance	CC:EEE:EB:HW	Branch Contact		202-317-5500
104(a)(4)	Military Disability Pensions Amounts Received Under Accident and Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
104(a)(5)	Disability Income From Terroristic Action and Facilities	CC:EEE:EB:HW	Branch Contact		202-317-5500

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105	Amounts Received Under Accident and Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
105(h)	Self-Insured Medical Expense Reimbursement Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
106	Contributions by Employer to Accident and Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
108	Income from Discharge of Indebtedness	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
109	Improvements by Lessee on Lessor's Property	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
110	Qualified Lessee Construction Allowances for Short-Term Leases	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
111	Recovery of Tax Benefit Items	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
115	Income of States, Municipalities, etc.	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
117	Qualified Scholarships	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
117(c)	Scholarships	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
118	Contributions to the Capital of a Corporation (Non-Shareholder)	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
118(a)	Contributions to the Capital of a Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
120 (Repealed)	Amounts Received Under Qualified Group Legal Services Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
121	Exclusion of Gain from Sale or Exchange of Residence of Individual	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
125	Cafeteria Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
127	Educational Assistance Programs/ Dependent Care Assistance Programs	CC:EEE:EB:HW	Branch Contact		202-317-5500
129	Dependent Care Assistance Programs	CC:EEE:EB:HW	Branch Contact		202-317-5500
130	Certain Personal Injury Liability Assignments	CC:ITA:B04	Warren, Angella L.	angella.l.warren@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
131	Certain Foster Care Payments	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
132	Certain Fringe Benefits	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
133 (Repealed)	Interest on Certain Loans Used to Acquire Employer Securities	CC:EEE:EB:QP3	Branch Contact		202-317-4102
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
136	Energy Conservation Subsidiaries Provided by Public Utilities	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
137	Adoption Assistance Program	CC:EEE:EB:HW	Branch Contact		202-317-5500
138	Medicare + Choice MSA	CC:EEE:EB:HW	Branch Contact		202-317-5500

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
139	Disaster Relief Payments	CC:ITA:B04	Warren, Angella L.	angella.l.warren@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
139A	Federal Subsidies for Prescription Drug Plans	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
	Federal Subsidies for Perscription Drug Plans	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
139B	Benefits Provided to Volunteer Firefighters and Emergency Medical Responders	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
139D	Indian Health Care Benefits	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
139E	Indian General Welfare Benefits	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
139F	Certain Amounts Received by Wrongfully Incarcerated Individuals	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
141	Private Activity Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
142	Exempt Facility Bond	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
143	Mortgage Revenue Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
		CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
146	Volume Cap - Private Activity Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
147	Other Requirements - Private Activity Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
148	Arbitrage	CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	CC:FIP:B05	Choi, Brian M.	brian.m.choi@irsounsel.treas.gov	202-317-3154
151	Allowance of Deductions for Personal Exemptions	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
152	Dependent Defined	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
161	Allowance of Deductions	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
162	Trade or Business Expenses	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
162(k)	Stock Redemption Expenses	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:EEE:EB:HW	Branch Contact		202-317-5500
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of \$1,000,000	CC:EEE:EB:EC	Branch Contact		202-317-5600
162(r)	Disallowance of FDIC Premiums Paid by Certain Large Financial Institutions	CC:FIP:B02	Howard, Matthew P.	matthew.p.howard@irsounsel.treas.gov	202-317-4448
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
163	Allocation of Interest	CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011

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163(e)	Original Issue Discount	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form -Not Included	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
163(j)	Earnings Stripping Application to Branches	CC:INTL:B05	Trimm, Caleb W.	caleb.w.trimm2@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Cohen, Raphael J.	raphael.j.cohen@irsounsel.treas.gov	202-317-6938
163(l)	Disallowance of Deduction of Certain Debt Instruments of Corporations	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
164	Taxes	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
165	Losses	CC:ITA:B02	Zuck, Jordan H.	jordan.h.zuck@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
	Timber, Trees, or Mineral Property Abandonment	CC:ECE:B02	Kats, Glenn M.	glenn.m.kats@irsounsel.treas.gov	202-317-3995
	Losses	CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7003
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
166	Bad Debts	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Langer, Jacob	jacob.langer@irsounsel.treas.gov	202-317-7011
	Bad Debts - Financial Institutions	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
	Bad Debts	CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
	Bad Debt - Banks	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
	Bad Debts - Financial Institutions	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
167	Depreciation	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Intangibles	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Depreciation	CC:ITA:B07	Liechty, James F.	james.f.liechty@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Durham, C. Dylan	c.dylan.durham@irsounsel.treas.gov	202-317-7005
	Intangibles	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
167(e)	Certain Term Interests Not Depreciable	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
167(f)	Computer Software	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Chang, Bruce	bruce.chang@irsounsel.treas.gov	202-317-7005
167(g)	Income Forecast Method	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
167(h)	Amortization of Geological and Geophysical Expenditures	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
167(m)	Class Lives	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
168	Accelerated Cost Recovery System	CC:ITA:B07	Smith, Knolan D.	knolan.d.smith@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Dispositions	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Accelerated Cost Recovery System	CC:ITA:B07	Lagorio, Christian J.	christian.j.lagorio@irsounsel.treas.gov	202-317-7005
	Dispositions	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
168(d)	Conventions	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
168(h)	Tax Exempt Use Property	CC:ITA:B07	Lagorio, Christian J.	christian.j.lagorio@irsounsel.treas.gov	202-317-7005
168(i)(3)	Lease Terms	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
168(i)(4)	General Asset Accounts	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
168(i)(5)	Change in Use	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
168(i)(9)	Normalization	CC:ECE:B02	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
168(j)	Property on Indian Reservations	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
168(k)	Bonus Depreciation	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
170	Charitable Contributions	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
170(f)(10)	Split dollar life insurance, annuity and endowment contracts	CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
171	Amortizable Bond Premium	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
172	Net Operating Loss Deduction in General	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
172(b)(1)(E)	Excess Interest Loss	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
172(h)	Corporate Equity Reduction Interest Losses	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
175	Soil and Water Conservation	CC:ITA:B02	Zuck, Jordan H.	jordan.h.zuck@irsounsel.treas.gov	202-317-7011
	Soil and Water Conservation Expenditures	CC:ECE:B02	Tilley, Alan W.	alan.w.tilley2@irsounsel.treas.gov	202-317-6512
	Soil and Water Conservation	CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
176	Payments with Respect to Employees of Certain Foreign Corporations	CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
178	Amortization of Cost of Acquiring a Lease	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
179	Election to Expense Certain Depreciable Business Assets	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
179A	Deductions for Clean-Fuel Vehicles and Certain Refueling Property	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
179D	Energy Efficient Commercial Buildings, Deduction	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
180	Expenditures by Farmers for Fertilizer	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
181	Treatment of Certain Qualified Film & Television	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005

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183	Activities not Engaged in for Profit	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7003
186	Recoveries of Damages for Antitrust Violations	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
192	Contributions to Black Lung Disability	CC:EEE:EB:HW	Branch Contact		202-317-5500
193	Tertiary Injectants	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
194	Treatment of Reforestation Expenditures	CC:ECE:B02	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
195	Start-Up Expenditures	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
196	Deduction for Certain Unused Business Credits	CC:ECE:B01	Rider II, James W.	james.w.rider@irsounsel.treas.gov	202-317-3771
197	Amortization of Goodwill and Certain Other Intangibles	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
198	Expensing of Environmental Remediation 'Costs for Certain Otherwise Capital Expenditures	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
199	Income Attributable to Domestic Production Activities	CC:ECE	Holmes, James A.	james.a.holmes@irsounsel.treas.gov	202-317-5114
199A	Qualified Business Income 199A	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
211	Allowance of Deductions	CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
212	Expenses for Production of Income	CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7003
213	Medical, Dental, etc., Expenses	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Langer, Jacob	jacob.langer@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
215	Alimony, etc., Payments	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant Stockholder	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
217	Moving Expenses	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
219	Retirement Savings (Individual Retirement Accounts)	CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irsounsel.treas.gov	202-317-4148
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
220	Medical Savings Accounts	CC:EEE:EB:HW	Knopf, Kevin	kevin.knopf@irsounsel.treas.gov	202-317-5500
220(a)	Jury Duty Pay Remitted to an Individual's Employer	CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003

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221	Deduction for Interest on Education Loans	CC:ITA:B02	Sill, David E.	david.e.sill@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
222	Qualified tuition and Related Expenses	CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
223	Health Savings Accounts	CC:EEE:EB:HW	Branch Contact		202-317-5500
241	Allowance of Special Deductions	CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
243	Dividends Received by Corporations	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
243(c)	Special Rules for Certain Distributions (Banks)	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
244	Dividends Received on Certain Preferred Stock	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
245	Dividends Received from Certain Foreign Corporations	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
245A	Deduction for foreign source-portion of dividends received by domestic corporations from 10-percent owned foreign corporations	CC:INTL:B04	Wigmore, Andrew L.	andrew.l.wigmore@irsounsel.treas.gov	202-317-6937
245A(e)	Special rules for hybrid dividends	CC:INTL:B04	Wigmore, Andrew L.	andrew.l.wigmore@irsounsel.treas.gov	202-317-6937
246	Rules Applying to Deductions for Dividends Received	CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
247	Contributions to Alaska Native Settlement Trusts	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
248	Organizational Expenditures	CC:ITA:B02	Sill, David E.	david.e.sill@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
249	Limitation on Deduction of Bond Premium on Repurchase	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
250	Foreign Derived Intangible Income and Global Intangible Low-Taxed Income	CC:INTL:B06	Rodriguez, Lorraine S.	lorraine.s.rodriguez@irsounsel.treas.gov	202-317-6939
		CC:INTL:B06	Ofori, Annette	annette.ofori@irsounsel.treas.gov	202-317-6939
261	General Rule for Disallowance of Deductions	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
262	Personal, Living, and Family Expense	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
263	Capital Expenditures	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
		CC:ECE:B02	Garcia, Martha M.	martha.m.garcia@irsounsel.treas.gov	202-317-5123
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415

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263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses - Method Changes	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irsounsel.treas.gov	202-317-7007
263A(f)	Interest Capitalization Rules	CC:ITA:B06	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-7007
264	Certain Amounts Paid in Connection with Insurance Contracts	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
265(a)(1)	Expenses and Interest Relating to Tax-Exempt Income	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
265(a)(2)	Interest Relating to Tax-Exempt Income	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
265(a)(6)	Parsonage and Military Housing Allowances	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
265(b)	Pro Rata allocation of interest expense of financial institutions to tax exempt interest	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
265(b)(3)	Exemption for Certain Tax Exempt Obligations	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
266	Carrying Charges	CC:ITA:B07	Liechty, James F.	james.f.liechty@irsounsel.treas.gov	202-317-7005
		CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
267A	Certain related party amounts paid or accrued in hybrid transactions or with hybrid entities	CC:INTL:B04	Wigmore, Andrew L.	andrew.l.wigmore@irsounsel.treas.gov	202-317-6937
267(f)	Special Rules Applicable to Controlled Groups	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
268	Sale of Land with Unharvested Crop	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7003
269	Acquisition Made to Evade or Avoid 'Income Tax	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
269B	Stapled Entities	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
271	Debts Owed by Political Parties, Etc.	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
273	Holders of Life or Terminable Interest	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:ITA:B07	Liechty, James F.	james.f.liechty@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Lagorio, Christian J.	christian.j.lagorio@irsounsel.treas.gov	202-317-7005
274(h)(6)	Caribbean Basin Initiative	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
274(j)	Employee Achievement Awards	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
275	Certain Taxes	CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
276	Certain Indirect Contributions to Political Parties (Deductions)	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
277	Taxable Membership Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
280B	Demolition of Structures	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
280C	Certain Expenses for which Credits are Allowable	CC:ECE:B02	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
280F	Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes	CC:ITA:B07	Smith, Knolan D.	knolan.d.smith@irsounsel.treas.gov	202-317-7005
280G	Golden Parachute Payments	CC:EEE:EB:EC	Branch Contact		202-317-5600
280G(d)(5)	Treatment of Affiliated Groups	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
291	Special Rules Relating to Corporate Preference Items	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
291(a)(2)	Reduction in Percentage Depletion	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
291(a)(3)	Certain Financial Institution Preference Items	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
291(a)(4)	Amortization of Pollution Control Facilities	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
291(b)	Special Rules for Treatment of Intangible Drilling Costs and Mineral Exploration and Development Costs	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
291(c)	Special Rules Relating to Pollution Control Facilities	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
301	Distributions of Property	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
302	Distribution in Redemption of Stock	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
304	Redemption Through Use of Related Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
305	Distributions of Stock and Stock Rights	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
306	Dispositions of Certain Stock	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
311	Taxability of Corporation on Distribution	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
312	Effect on Earnings and Profits	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
316	Dividend Defined	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
317	Other Definitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
318	Constructive Ownership of Stock	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
332	Complete Liquidations of Subsidiaries	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
334	Basis of Property Received in Liquidation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
337(d)		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
337 (Pre-TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
341	Collapsible Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
346	Definition and Special Rule	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
351	Transfer to Corporation Controlled by Transferor	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
351(e)	Exceptions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
354	Exchanges of Stock and Securities in Certain	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
355	Distribution of Stock and Securities of a Controlled Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045

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356	Receipt of Additional Consideration	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
357	Assumption of Liability	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
358	Basis to Distributees	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
361	Nonrecognition of Gain or Loss to Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
362	Basis to Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
367(a)	Transfers of Property from the United States	CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:INTL:B04	Baker, Lynlee C.	lynlee.c.baker@irsounsel.treas.gov	202-317-6937
367(b)	Other Transfers	CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
367(e)	Treatment of Distributions Described in Section 355 or Liquidations under Section 332	CC:INTL:B04	Baker, Lynlee C.	lynlee.c.baker@irsounsel.treas.gov	202-317-6937
368	Definitions Relating to Corporate Reorganizations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
368(a)(1)(G)	Bankruptcy Reorganization	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
370 (Repealed)	Termination of Part	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381	Carryovers in Certain Corporate Acquisitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(b)	Operating Rules	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(1)	Net Operating Loss Carryovers	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(10)	Expenses of Distributor or Transferor Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
	Treatment of Certain Mining Development and	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(12)	Recovery of Tax Benefit Items	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
381(c)(13)	Involuntary Conversions Under Section 1033	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
381(c)(2)	Earnings & Profits	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(24)	Credit Under Section 38	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(25)	Credit for Employment of Certain New Employees Credit Under Section 53	CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718

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381(c)(3)	Capital Loss Carryover	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(4)	Method of Accounting	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irsounsel.treas.gov	202-317-7007
	Method of Accounting (Banks)	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
381(c)(5)	Inventories	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
381(c)(6)	Method of Computing Depreciation Allowance	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
381(c)(8)	Installment Method	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
383	Special Limitations on Certain Excess Credits, Etc.	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
386 (Repealed)	Transfers of Partnership and Trust Interests by	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
401(a)(11)	Requirement of Joint & Survivor and Preretirement Survivor Annuities	CC:EEE:EB:QP1	Branch Contact		202-317-4102
401(a)(17)	Maximum Compensation	CC:EEE:EB:QP1	Branch Contact		202-317-4102
401(a)(26)	Minimum Participation	CC:EEE:EB:QP2	Branch Contact		202-317-4102
401(a)(28)(B)	ESOP Diversifications, etc.	CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	202-317-4102
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
401(a)(28)(C)	Independent Appraiser	CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	202-317-4102
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
401(a)(35)	Diversification Requirements	CC:EEE:EB:QP4	Branch Contact		202-317-4148
401(a)(4)	Discrimination in Contributions or Benefits	CC:EEE:EB:QP3	Branch Contact		202-317-4102
401(a)(9)	Required Distributions	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
401(a) Other	Qualified Retirement Plans, In General	CC:EEE:EB:QP3	Branch Contact		202-317-4102
401(b)	Certain Retroactive Changes in Plan	CC:EEE:EB:QP1	Branch Contact		202-317-4102
401(c)	Rules relating to Self-Employed Individuals and Owner-Employees	CC:EEE:EB:QP1	Branch Contact		202-317-4102
401(h)	Medicare Benefits for Retirees	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
		CC:EEE:EB:HW	Branch Contact		202-317-5500
401(k)	Cash or Deferred Arrangements	CC:EEE:EB:QP2	Soderstrom, Kara M.	kara.m.soderstrom@irsounsel.treas.gov	202-317-5234
401(l)	Permitted Disparity	CC:EEE:EB:QP1	Branch Contact		202-317-4148
401-436	Questions relating to Other Code Sections Not Specified Below Between 401 and 436	CC:EEE:EB:QP1	Branch Contact		202-317-6700
402	Distributions/Rollovers	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
402(b)	Taxability of Beneficiary of Nonexempt Employees' Trust	CC:EEE:EB:EC	Branch Contact		202-317-5600
402A	Designated Roth Contributions	CC:EEE:EB:QP3	Branch Contact		202-317-4102
403(a)	Taxation of Beneficiary under a Qualified Annuity Plan	CC:EEE:EB:QP1	Branch Contact		202-317-4102
403(b)	Tax Sheltered Annuities	CC:EEE:EB:QP4	Press, Cheryl E.	cheryl.e.press@irsounsel.treas.gov	202-317-4148
		CC:TEGEDC	Levine, Jason E.	jason.e.levine@irsounsel.treas.gov	202-317-6700
		CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irsounsel.treas.gov	202-317-4148

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403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:EEE:EB:EC	Branch Contact		202-317-4102
404(a)(1)	(New) Deductions for Contributions	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
404(a)(1)-(4)	Deductions for Employer Contribution	CC:EEE:EB:QP3	Branch Contact		202-317-4102
404(a)(2)	Employees' Annuities	CC:EEE:EB:QP2	Branch Contact		202-317-6790
404(a)(3)	Stock Bonus and Profit-Sharing Trusts	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
404(a)(4)	Trusts Created or Organized Outside of the United States	CC:EEE:EB:QP2	Branch Contact		202-317-6790
404(a)(5)	Timing of Deduction for Non-Qualified Deferred Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
404(a)(6)	Time When Contributions Deemed Made	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
404(a)(7)	Deductions for Combined Plans	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
404(a)(9)	Certain Contributions to ESOPs	CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	202-317-4102
404(g)	Certain Employer Liability Payments Considered as Contributions	CC:EEE:EB:QP1	Branch Contact		202-317-6700
404(k)	ESOP Deductions	CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	202-317-4102
404(o)	Deduction Rules for Defined Benefit Pension Plans	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
404A	Foreign Deferred Compensation Plans	CC:EEE:EB:QP4	Branch Contact		202-317-4148
408	Individual Retirement Accounts	CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irsounsel.treas.gov	202-317-4148
408A	Roth IRAs	CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irsounsel.treas.gov	202-317-4148
		CC:EEE:EB:QP1	Branch Contact		202-317-4102
409	ESOP Requirements	CC:EEE:EB:QP3	Branch Contact		202-317-4102
409A	Nonqualified Deferred Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
410	Minimum Participation Standards	CC:EEE:EB:QP2	Branch Contact		202-317-6790
410(b)	Coverage	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
411(a)	Minimum Vesting Standards	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
411(a)(13)	Special Rules for Plans computing Accrued Benefits by Reference to Hypothetical Account Balance	CC:EEE:EB:QP1	Branch Contact		202-317-6700
411(b)	Accrued Benefit Requirements	CC:EEE:EB:QP1	Branch Contact		202-317-6700
411(b)(5)	Special Rules Relating to Age	CC:EEE:EB:QP1	Branch Contact		202-317-6700
411(c)	Allocation of Accrued Benefits	CC:EEE:EB:QP1	Branch Contact		202-317-6700
411(d)(3)	Termination of Partial Termination; Discontinuance of Contributions	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
411(d)(6)	Accrued Benefits not to be Decreased by Amendment	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
413(c)	Employees of Partnership, Proprietorships, etc., which are Under Common Control	CC:EEE:EB:QP2	Branch Contact		202-317-6790
	Multiple Employer Plans	CC:EEE:EB:QP2	Branch Contact		202-317-6790
414A	Requirements Related to Automatic Enrollment	CC:EEE:EB:QP3	Cerasale, Christina M.	christina.m.cerasale@irsounsel.treas.gov	202-317-6864
414(e)	Church Plans	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(h)	Tax Treatment of Certain Contributions	CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(k)	Certain Defined Benefit Plans	CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(l)	Merger and Consolidation of Plans	CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(m),(n),(o)	Affiliated Service Groups Leased Employees	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(n)	Employee Leasing	CC:EEE:EB:QP2	Branch Contact		202-317-6790

IRS Code Section and Subject Matter Directory — December 2025

Code Section	Subject	Office Symbol	Contact	Email	Telephone
414(p)	Qualified Domestic Relations Order Defined	CC:EEE:EB:QP1	Branch Contact		202-317-6700
414(q)	Highly Compensated Employees	CC:EEE:EB:QP2	Branch Contact		202-317-6790
414(r)	Line of Business	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
414(s)	Compensation	CC:EEE:EB:QP2	Branch Contact		202-317-6790
414(u)	USERRA-Reemployed Veteran's Rights	CC:EEE:EB:QP2	Branch Contact		202-317-6790
414(v)	Catch-up Contributions for Individuals Age 50 or over	CC:EEE:EB:QP2	Branch Contact		202-317-6790
414(w)	USERRA-Reemployed Veteran's Rights	CC:EEE:EB:QP2	Branch Contact		202-317-6790
415	Limitations on Benefits and Contributions Under Qualified Plans	CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
415(m)	Treatment of Qualified Governmental Excess Benefit Arrangements	CC:EEE:EB:QP4	Press, Cheryl E.	cheryl.e.press@irsounsel.treas.gov	202-317-4148
416	Special Rules for Top-Heavy Plans	CC:EEE:EB:QP2	Branch Contact		202-317-6790
417	Minimum Survivor Annuity Requirements	CC:EEE:EB:QP2	Branch Contact		202-317-6790
417(e)(3)	Present Value of Plan Distributions	CC:EEE:EB:QP2	Branch Contact		202-317-6790
419	Welfare Benefit Funds	CC:EEE:EB:HW	Branch Contact		202-317-5500
419A	Qualified Asset Account; Limitation on Additions to	CC:EEE:EB:HW	Branch Contact		202-317-5500
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
421	General Rules (Certain Stock Options) Determination of Fair Market Value	CC:EEE:EB:EC	Branch Contact		202-317-5600
422	Requirements and Rules for Incentive Stock Options	CC:EEE:EB:EC	Branch Contact		202-317-5600
423	Requirements and Rules for Employee Stock Purchase	CC:EEE:EB:EC	Branch Contact		202-317-5600
424	Definitions and Special Rules for Statutory Stock Options	CC:EEE:EB:EC	Branch Contact		202-317-5600
430	Single Employer Defined Benefit Pension Plan Funding	CC:EEE:EB:QP2	Branch Contact		202-317-6790
436	Benefit Limitations on Underfunded Single Employer Pension Plans	CC:EEE	Green, Lauson C.	lauson.c.green@irsounsel.treas.gov	202-317-6000
441	Period for Computation of Taxable Income	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
442	Change of Annual Accounting Period	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
	Change of Accounting Method EO	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
	null	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
	Change of Accounting Method EO	SE:T:EO:RA:T:3	Farson, Stephen B.		202-317-8516
	Change of Annual Accounting Period	CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
443	Returns for a Period of Less than 12 Months	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
	null	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
	Returns for a Period of Less than 12 Months	CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
444	Election of Taxable Year Other Than Required Taxable Year	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
446	General Rule for Methods of Accounting (Except Depreciation/Depletion)	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
	Method of Accounting for Interest	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
	Notional Principal Contracts	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
	Method of Accounting for Interest	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Change of Accounting Method by EO	SE:T:EO:RA:T:3	Farson, Stephen B.		202-317-8516
	Hedging Transactions	CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
	Notional Principal Contracts	CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
	Hedging Transactions	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
	Method of Accounting for Interest	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
446(e)	Functional Currency Automatic Consent for Change in Accounting Method	CC:INTL:B05	Zhou, Jack	zhizhong.j.zhou@irsounsel.treas.gov	202-317-6938
	Functional Currency Non-Automatic Consent for Change in Accounting Method	CC:INTL:B05	Zhou, Jack	zhizhong.j.zhou@irsounsel.treas.gov	202-317-6938
	Insurance Companies	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
	Lease vs. Sale vs. Financing Transaction	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
	Certain Payments for Use of Property or Services	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
	Functional Currency Non-Automatic Consent for Change in Accounting Method	CC:INTL:B05	Ramaswamy, Sheila N.	sheila.n.ramaswamy@irsounsel.treas.gov	202-317-6938
	Functional Currency Automatic Consent for Change in Accounting Method	CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
	Depreciation	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Other Issues Involving Non-Automatic Consent for Change in Accounting Method	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Debt Issuance Costs	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
	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	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
	Other Issues Involving Non-Automatic Consent for Change in Accounting Method	CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
	Other Issues Involving Automatic Consent for Change in Accounting Methods	CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
	Debt Issuance Costs	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	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	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Long-Term Contracts	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
	null	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
	Certain Payment for the Use of Property or Services	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
	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	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434

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447	Method of Accounting for Corporations Engaged in Farming	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
447(g)	Limitation Use of Cash Method of Accounting Method Changes Non-Accrual Experience	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
448	Limitation on Use of Cash Method of Accounting	CC:ITA:B06	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-7007
451	General Rule for Taxable Year of Inclusion	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
	Constructive Receipt in Compensation	CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
	General Rule for Taxable Year of Inclusion	CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
	Constructive Receipt in Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
	Deferred Compensation Payments	CC:EEE:EB:EC	Branch Contact		202-317-5600
453	Installment Method	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
453A	Special Rules for Nondealers	CC:ITA	Pflanz, Shareen S.	shareen.s.pflanz@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
453C	Certain Indebtedness Treated as Payment on Installment Obligations	CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
454	Obligations Issued at Discount	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
454(c)	Matured United States Savings Bonds	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
455	Prepaid Subscription Income (except elections)	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7003
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:EEE:EB:QP4	Press, Cheryl E.	cheryl.e.press@irsounsel.treas.gov	202-317-4148
457(f)	Tax Treatment of Participants in Ineligible Deferred Compensation Arrangements of State and Local Governments and Tax-Exempt Entities	CC:EEE:EB:EC	Branch Contact		202-317-5600
457A	Nonqualified Deferred Compensation From Certain Tax Indifferent Plans	CC:EEE:EB:EC	Branch Contact		202-317-5600
	Nonqualified Deferred Compensation From Certain Tax Indifferent Parties	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irsounsel.treas.gov	202-317-7007
460	Special Rules for Long-Term Contracts	CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006

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461	General Rule for Taxable Year of Deduction - Economic Performance	CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
	General Rule for Taxable Year of Deduction	CC:ITA:B01	Masselli, Benjamin J.	benjamin.j.masselli@irsounsel.treas.gov	202-317-7003
	General Rule for Taxable Year of	CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
	General Rule for Taxable Year of Deduction - Economic Performance	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
464	Limitations on Deduction for Certain Farming	CC:ITA:B02	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Seo, Minh	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
465	Deductions Limited to Amount at Risk	CC:PTE:B03	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
467	Certain Payment for the Use of Property or Services	CC:ITA:B04	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
468	Certain Payment for the Use of Property or Services	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
468	Special Rules for Mining and Solid Waste	CC:ECE:B02	Garcia, Martha M.	martha.m.garcia@irsounsel.treas.gov	202-317-5123
468A	Special Rules for Nuclear Decommissioning Costs	CC:ECE:B02	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
468B	Special Rules for Designated Settlement Funds	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
469	Passive Activity Losses and Credits Limited	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
470	Limitation on Deductions Allocable to Property used by Governments or Other Tax-Exempt Entities	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
471	General Rule for Inventories	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
472	Last-In, First-Out Inventories	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irsounsel.treas.gov	202-317-7007
473	Qualified Liquidations of LIFO Inventories	CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
475	Mark to Market Accounting Method for Dealers in Securities	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
481	Adjustments Required by Changes in Method of Accounting	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
482	Allocation of Income and Deductions	CC:INTL:B06	Simmons, Joshua R.	joshua.r.simmons@irsounsel.treas.gov	202-317-6939
		CC:INTL:B06	Rodriguez, Lorraine S.	lorraine.s.rodriguez@irsounsel.treas.gov	202-317-6939
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
483	Interest on Certain Deferred Payments	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
501(c)(10)	Fraternal Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(12)	Cooperative Telephone or Electric Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(13)	Cemetery Companies	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(14)	Credit Unions & Cooperative Banks	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(17)	Supplemental Unemployment Benefits	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(2)	Title Holding Company	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(21)	Black Lung Trusts	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(3)	Religious, Charitable, Educational, etc. Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(4)	Social Welfare Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(8)	Fraternal Beneficiary Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(c)(9)	Voluntary Employees' Beneficiary Associations (VEBA)	CC:EEE:EB:HW	Branch Contact		202-317-5500
501(d)	Religious and Apostolic Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(e)	Cooperative Hospital Service Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(h)	Lobbying Election	CC:EEE:EOET:EO1	Branch Contact		202-317-4086

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501(i)	Discrimination by Social Clubs	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(j)	Amateur Sports Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(k)	Child Care	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(l)	Federal Instrumentalities-501(c)(1)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
501(r)	Additional Requirements for Certain Hospitals	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
502	Feeder Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
503	Prohibited Transactions	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
504	Revocation for Political Activity	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
505	Notification 501(c) (9)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
506	Organizations Required to Notify Secretary of Intent to Operate Under 501(c)(4)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
507	Termination of Private Foundation Status	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
508	Notification 501(c)(3)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
509	Private Foundation Defined	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
511-513	Unrelated Business Income	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
512(a)(3) (VEBAs)	Unrelated Business Taxable Income - VEBAs	CC:EEE:EB:HW	Branch Contact		202-317-5500
514	Debt-Financed Income	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
515	Taxes of Foreign Countries and Possessions of the U.S.	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
521	Exemption of Farmers' Cooperatives	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
		CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
526	Shipowners' Protection and Indemnity Associations	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
527	Political Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
528	Certain Homeowners Associations	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
529	Qualified Tuition Plans	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
529A	Qualified ABLE Programs	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
530 (Rev.)	Act of 1978 (non code)/Employment Taxes	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
531-537	Imposition of Accumulated Earnings Tax	CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:PA	Hauck, Jonathan M.	jonathan.hauck@irsounsel.treas.gov	202-317-3400
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
541	Imposition of Personal Holding Company Tax	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
542	Definition of Personal Holding Company	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
543	Personal Holding Company Income	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
544	Rules for Determining Stock Ownership	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
545	Undistributed Personal Holding Company Income	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
546	Income Not Placed on Annual Basis	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
547	Deduction for Deficiency Dividends	CC:ECE:B01	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
561	Definition of Deduction for Dividends Paid	CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
	Definition of deduction for dividends paid (RICs/REITs)	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
	Definition of Deduction for Dividends Paid	CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
	Definition of deduction for dividends paid (RICs/REITs)	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Definition of Deduction for Dividends Paid	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
	Definition of deduction for dividends paid (RICs/REITs)	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415

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562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	CC:ITA:B02	Zuck, Jordan H.	jordan.h.zuck@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
	Rules applicable in determining dividends eligible for the dividends paid deduction (RICs/REITs)	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Rules Applicable in Determining Dividends Eligible for Dividends Paid	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
	Rules applicable in determining dividends eligible for the dividends paid deduction (RICs/REITs)	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
563	Rules Relating to Dividends Paid After Close of Taxable Year	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:LA:6.SLC:2	Llanos, Mariana T.	mariana.t.llanos@irsounsel.treas.gov	206-946-3025
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
	Rules Relating to Dividends Paid After Close of Taxable Year (RICs/REITs)	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Rules Relating to Dividends Paid After Close of Taxable Year (RICs/REITs)	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
	Rules Relating to Dividends Paid After Close of Taxable Year (RICs/REITs)	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
564	Dividend Carryover	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
565	Consent Dividends	CC:ITA:B01	Rothandler, Stephen M.	stephen.m.rothandler@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
	Consent Dividends (RICs/REITs)	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
	Consent Dividends	CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
	Consent Dividends (RICs/REITs)	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Consent Dividends	CC:ITA:B02	Denker, Joseph C.	joseph.c.denker@irsounsel.treas.gov	202-317-7011
	Consent Dividends (RICs/REITs)	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
581	Definition of Bank	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
582	Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
584	Common Trust Funds	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
585	Reserves for Losses on Loans of Banks	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
591	Deduction for Dividends Paid on Deposits	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
593	Reserves for Losses on Loans	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441

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597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
611	Allowance of Deductions for Depletion	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
612	Basis for Cost Depletion	CC:ECE:B02	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
613	Percentage Depletion	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
613A	Limitations on Percentage Depletion in	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
614	Definition of Property	CC:ECE:B02	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
616	Development Expenditures	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
636	Income Tax Treatment of Mineral Production Payments	CC:ECE:B02	Garcia, Martha M.	martha..m.garcia@irsounsel.treas.gov	202-317-5123
641	Imposition of Tax	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
642	Special Rules for Credits and Deductions	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
642(c)(5)	Definition of Pooled Income Fund	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
643	Definitions Applicable to Subparts A, B, C, and D	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
643(h)	Distributions by Certain Foreign Trusts Through Nominees	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
643(i)	Loans From Foreign Trusts	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
644	Taxable Year of Trusts	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
646	Certain Revocable Trusts Treated as Part of Estate	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
651	Deduction for Trusts Distributing Current Income Only	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
663	Special Rules Applicable to Sections 661 and 662	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
664	Charitable Remainder Trusts	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
665	Definitions Applicable to Subpart D	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
666	Accumulation Distribution Allocated to Preceding Years	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
671	Deductions, and Credits Attributable to Grantors and Others as Substantial	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
672	Definitions and Rules	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
672(f)	Foreign Grantors of Trusts	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936

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673	Reversionary Interests	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
674	Power to Control Beneficial Enjoyment	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
675	Administrative Powers	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
676	Power to Revoke	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
677	Income for Benefit of Grantor	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
678	Person Other Than Grantor Treated as Substantial Owner	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
681	Limitation on Charitable Deduction	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
683	Use of Trust as an Exchange Fund	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
684	Recognition of Gain on Certain Transfers	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
685	Treatment of Funeral Trusts	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
691	Recipients of Income in Respect of Decedents	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
692	Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Collins, Shay M.	shay.m.collins@irsounsel.treas.gov	202-317-6834
701	Partners, Not Partnership, Subject to Tax	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
702	Income and Credits of Partner	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
703	Partnership Computations	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
704	Partner's Distributive Share	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
705	Determination of Basis of Partner's Interest	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
706	Taxable Year of Partner and Partnership	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
706(b)	Accounting Period Requests (Adoption of Taxable Year)	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
707	Transactions Between Partner and Partnership	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
708	Continuation of Partnership	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
709	Treatment of Organization and Syndication Fees	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
721	Nonrecognition of Gain or Loss on Contribution	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
722	Basis of Contributing Partner's Interest	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
723	Basis of Property Contributed to Partnership	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
731	Extent of Recognition of Gain or Loss on Distribution	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
732	Basis of Distributed Property Other Than Money	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
733	Basis of Distributee Partner's Interest	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
735	Character of Gain or Loss on Disposition of Distributed Property	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
737	Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
742	Basis of Transferee Partner's Interest	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
743	Optional Adjustment to Basis of Partnership Property	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659

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751	Unrealized Receivables and Inventory Items	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
752	Treatment of Certain Liabilities	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
753	Partner Receiving Income in Respect of Decedent	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
755	Rules for Allocation of Basis	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
761	Terms Defined	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
776	Special Rules for Partnerships Holding Oil and Gas Properties	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
777	Regulations	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
801	Tax Imposed (Insurance Companies)	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
803	Life Insurance Gross Income	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
804	Life Insurance Deductions	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
805	General Deductions	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
806	Small Life Insurance Company Deduction	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
807	Rules for Certain Reserves	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
808	Policyholder Dividends Deduction	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
810	Operations Loss Deduction	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
811	Accounting Provisions	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
812	Definition of Company's Share and Policyholders' Share	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:FIP:B04	Follansbee, Ian M.	ian.m.follansbee@irsounsel.treas.gov	312-292-2151
		CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
815	Distributions to Shareholders from pre 1984 Policyholders Surplus Account	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
816	Life Insurance Company Defined	CC:FIP:B04	Phillips, Daniel P.	daniel.phillips@irsounsel.treas.gov	202-317-4452
831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:FIP:B04	Hill, Elizabeth M.	elizabeth.m.hill@irsounsel.treas.gov	202-317-5209
832	Insurance Company Taxable Income	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
833	Treatment of Blue Cross & Blue Shield Organizations	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
834	Determination of Taxable Investment Income	CC:FIP:B04	Hill, Elizabeth M.	elizabeth.m.hill@irsounsel.treas.gov	202-317-5209
841	Credit for Foreign Taxes	CC:FIP:B04	Follansbee, Ian M.	ian.m.follansbee@irsounsel.treas.gov	312-292-2151
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
842	Foreign Companies Carrying on Insurance Business	CC:FIP:B04	Follansbee, Ian M.	ian.m.follansbee@irsounsel.treas.gov	312-292-2151
		CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
843	Annual Accounting Period	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
844	Special Loss Carryover Rules	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
845	Certain Reinsurance Agreements	CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
846	Discounted Unpaid Losses Defined	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
847	Special Estimated Tax Payments	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
848	Capitalization of Certain Policy Acquisition Expenses	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
851	Definition of Regulated Investment Company	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412

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852	Taxation of Regulated Investment Companies and Their Shareholders	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
853	Foreign Tax Credit Allowed to	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
856	Definition of Real Estate Investment Trust	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
859	Adoption of Annual Accounting Period	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
860	Deduction for Deficiency Dividends	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
860A	Taxation of REMIC's	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860B	Taxation of Holders of Regular Interests	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860C	Taxation of Residual Interests	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860D	REMIC Defined	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860F	Other Rules	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860G	Other Definitions and Special Rules	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
861(a)(4)-862(a)(4)	Software and Cloud Transactions (Characterization)	CC:INTL:B04	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6937
863(b)	Income Partly from Within and Partly from Without U.S	CC:INTL:B04	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6937
863(c)	Source for Certain Transportation Income	CC:INTL:B04	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6937
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL:B05	Zhou, Jack	zhizhong.j.zhou@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Cohen, Raphael J.	raphael.j.cohen@irsounsel.treas.gov	202-317-6938
864(c)	Effectively Connected Income	CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
864(c)(8)	Gain or loss of foreign persons from sale or exchange of certain partnership interests	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
871(a)	30 Percent on FDAP Income of Non-resident Alien Individuals	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933

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871(b)	Effectively Connected Income (ECI) - income connected with US Business	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
871(a)(3)	Taxation of Social Security Benefits	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
871(f)	Certain Annuities Received Under Qualified Plans	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
871(h)	Portfolio Interest of Nonresident Alien Individuals	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
871(m)	Dividend Equivalents	CC:INTL:B05	Walny, Karen T.	karen.walny@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
873	Deductions of a nonresident alien individual	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Branch Contact		202-317-6933
875	Partnerships; Beneficiaries of Estates or Trusts	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
877	Expatriation of U.S. Citizens & Residents	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
877A	Tax Responsibilities of Expatriation	CC:INTL:B01	Branch Contact		202-317-6933
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
881	Foreign Corporations	CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
	Foreign Corporations-Conduit Financing Transactions	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
881(c)	Repeal of Tax on Interest of Foreign 'Corporations Received from Certain Portfolio Debt Investments	CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
882	Effectively Connected Income (ECI) - income connected with foreign corporations	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
882(c)	Allowance of Deductions and Credits	CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
883	Reciprocal Shipping Exemption	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:INTL:B01	Branch Contact		202-317-6933
884	Branch Profits Tax	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
892	Income of Foreign Governments and of 'International Organizations	CC:INTL:B05	Zhou, Jack	zhizhong.j.zhou@irsounsel.treas.gov	202-317-6938
894	Offshore industries	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
	Creditability under treaties	CC:INTL:B03	Shi, Tianlin Laura	tianlin.shi@irsounsel.treas.gov	202-317-6936
	Exchange of Information	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL	Lew, Mae J.	mae.j.lew@irsounsel.treas.gov	202-317-3800
	Business profits	CC:INTL:B01	Branch Contact		202-317-6933
	Government Services	CC:INTL:B01	Branch Contact		202-317-6933
	Individual tax (other than govt services)	CC:INTL:B01	Branch Contact		202-317-6933
	LOB	CC:INTL:B01	Branch Contact		202-317-6933
	Offshore industries	CC:INTL:B01	Branch Contact		202-317-6933
	Permanent Establishment	CC:INTL:B01	Branch Contact		202-317-6933
	New Zealand	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
	Pension	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
895	Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits	CC:INTL:B05	Walny, Karen T.	karen.walny@irsounsel.treas.gov	202-317-6938
897	Disposition of Investment in United States Real Property	CC:INTL:B04	Jeruchim, Kenneth A.	kenneth.a.jeruchim@irsounsel.treas.gov	202-317-6937
898	Taxable Year of Certain Foreign Corporations	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
901	Creditability of Foreign Taxes	CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
902	Deemed Paid Foreign Tax Credit	CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
903	Creditability of Foreign Taxes	CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
904	Limitation on Credit	CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613

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911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL:B02	Hwa, Kate Y.	kate.y.hwa@irsounsel.treas.gov	202-317-6934
937	Residence and Source in U.S. Territories	CC:INTL:B07	Conaway, Sean P.	sean.p.conaway@irsounsel.treas.gov	202-317-6941
953	Insurance Income	CC:INTL:B04	Jeruchim, Kenneth A.	kenneth.a.jeruchim@irsounsel.treas.gov	202-317-6937
		CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
953(d)	Elections	CC:INTL:B02	Hwa, Kate Y.	kate.y.hwa@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
954(i)	Special Rules for Income Derived in the Active Conduct of Insurance Business	CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
962	Election by Individuals to be Subject to Tax at Corporate Rates	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
964	Earnings and Profits	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL:B07	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
985	Changes in Functional Currency	CC:INTL:B05	Zhou, Jack	zhizhong.j.zhou@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Ramaswamy, Sheila N.	sheila.n.ramaswamy@irsounsel.treas.gov	202-317-6938
985-989	Subpart J: Foreign Currency Transactions	CC:INTL:B05	Cohen, Raphael J.	raphael.j.cohen@irsounsel.treas.gov	202-317-6938
987	Branch Transactions	CC:INTL:B05	Cohen, Raphael J.	raphael.j.cohen@irsounsel.treas.gov	202-317-6938
988	Foreign Currency Transactions	CC:INTL:B05	Ramaswamy, Sheila N.	sheila.n.ramaswamy@irsounsel.treas.gov	202-317-6938
991-994	Part V. Domestic International Sales Corporations Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL:B06	Larson, Jacob H.	jacob.h.larson@irsounsel.treas.gov	202-317-6939
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL:B06	Larson, Jacob H.	jacob.h.larson@irsounsel.treas.gov	202-317-6939
999	Part V. International Boycott Treasury Determinations (Miscellaneous Provisions Concerning Foreign	CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
1001	Determination of Amount and Recognition of Gain or Loss	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
	Modifications of Debt Instruments and Derivatives	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
	Determination of Amount and Recognition of Gain or Loss	CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
1011	Bargain Sales to a Charitable Organization	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
	Adjusted Basis for Determining Gain or Loss	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
		CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1011(b)	Bargain Sales to a Charitable Organization	CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006
1012	Basis of Property--Cost	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7006

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
1013	Basis of Property Included in Inventory	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irs.counsel.treas.gov	202-317-7007
1014	Basis of Property Acquired from a Decedent	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irs.counsel.treas.gov	202-317-4629
		CC:PTE:B04	Douglas, Donna	donna.k.douglas@irs.counsel.treas.gov	202-317-4635
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irs.counsel.treas.gov	202-317-6659
1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irs.counsel.treas.gov	202-317-4629
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irs.counsel.treas.gov	202-317-6659
1016	Adjustments to Basis	CC:ITA:B04	Yu, James	james.yu@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B08	Waters, Edward A.	edward.a.waters@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:ITA:B04	Yu, James	james.yu@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irs.counsel.treas.gov	202-317-4435
1016(a)(2)	Depreciation, Obsolescence, Amortization & Depletion Since February 28, 1913	CC:ITA:B07	Lagorio, Christian J.	christian.j.lagorio@irs.counsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irs.counsel.treas.gov	202-317-7005
1016(a)(21)	Section 1059	CC:CORP	Field Personnel	Corporate.Coordination.Group@irs.counsel.treas.gov	202-317-3045
1016(a)(3)	Property Acquired Before and After 28-Feb-13	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:CORP	Field Personnel	Corporate.Coordination.Group@irs.counsel.treas.gov	202-317-3045
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:FIP:B02	Lew, Pamela	pamela.lew@irs.counsel.treas.gov	415-281-7852
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irs.counsel.treas.gov	202-317-5846
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	Stojanovic, Zoran	zoran.stojanovic@irs.counsel.treas.gov	202-317-4564
1016(a)(7)	Sale of Residence	CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Castillo Valle, Maria T.	maria.castillo-valle@irs.counsel.treas.gov	202-317-7006
1017	Discharge of Indebtedness	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:CORP	Field Personnel	Corporate.Coordination.Group@irs.counsel.treas.gov	202-317-3045
1019	Property on Which Lessee Has Made Improvements	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irs.counsel.treas.gov	202-317-7006
1021	Sale of Annuities	CC:FIP:B04	McGuire, Megan T.	megan.t.mcguire@irs.counsel.treas.gov	202-317-4556
1022	Property acquired from a decedent dying in year 2010	CC:PTE:B04	Samuels, Mayer R.	mayer.r.samuels@irs.counsel.treas.gov	202-317-4626
1031	Exchange of Property Held for Productive Use or Investment	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irs.counsel.treas.gov	202-317-4718

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
1031(a)	Exchanges of Personal Property	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1031(a)(3)	Deferred Exchanges	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
1032	Exchange of Stock for Property	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1033	Involuntary Conversions	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
1033(g)	Sales or Exchanges to Implement Microwave Relocation Policy	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1033(k)	Sales or Exchanges Under Certain Hazard Mitigation Programs	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1034 (Repealed)	Rollover of Gain on Sale or Exchange of Principal Residence	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
1035	Certain Exchanges of Insurance Policies	CC:FIP:B04	Sakaue, Allan H.	allan.h.sakaue@irsounsel.treas.gov	202-317-3183
1036	Stock for Stock of Same Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1037	Certain Exchanges of United States Obligations	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1038	Certain Reacquisition's of Real Property	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1040	Transfer of Certain Farm, etc., Real Property	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
1041	Transfers of Property Between Spouses or Incident to Divorce	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	202-317-4102
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
1051	Property Acquired During Affiliation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
1053	Property Acquired Before March 1, 1913	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
1054	Certain Stock of Federal National Mortgage Association	CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
1055	Redeemable Ground Rents	CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
1058	Transfer of Securities Under Certain Agreements	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1059(e)	Special Rules for Certain Distributions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL:B06	Desai, Anand	anand.desai@irsounsel.treas.gov	202-317-6939
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1062	Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
1081	Nonrecognition of Gain or Loss on 'Exchanges or Distributions in Obedience 'to Orders of Securities and Exchange Commission	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1082	Basis for Determining Gain or Loss	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1083	Definitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1091	Loss from Wash Sales of Stock or Securities	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1092	Straddles	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1201	Alternative Tax For Corporations	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:LA:5:HOU:1	Harris, Cierra C.	cierra.c.harris@irsounsel.treas.gov	281-721-7345
1211	Limitation on Capital Losses	CC:LA:6:SLC:2	Llanos, Mariana T.	mariana.t.llanos@irsounsel.treas.gov	206-946-3025
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1212	Capital Loss Carrybacks and Carryovers	CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Bukis, Elizabeth	elizabeth.bukis@irsounsel.treas.gov	202-317-7011
1221	Capital Asset Defined	CC:LA:6:SLC:2	Llanos, Mariana T.	mariana.t.llanos@irsounsel.treas.gov	206-946-3025
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1221(a)(4)	Accounts or Notes Receivable	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1221(a)(6)	Commodity Derivative Financial Instruments	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1221(a)(7)	Hedging Transaction	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1222	Other Terms Relating to Capital Gains and Losses	CC:PA	Hauck, Jonathan M.	jonathan.hauck@irsounsel.treas.gov	202-317-3400
		CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1223	Holding Period of Property	CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1231(c)	Recapture of Net Ordinary Loss	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Grill, Justin R.	justin.r.grill@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1233	Gains and Losses from Short Sales	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1234	Options to Buy or Sell	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
1234A	Gains and Losses from Certain Terminations	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
1234B	Gains or Losses From Securities Futures Contracts	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1235	Sale or Exchange of Patents	CC:ECE	Holmes, James A.	james.a.holmes@irsounsel.treas.gov	202-317-5114
1236	Dealers in Securities	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1237	Real Property Subdivided For Sale	CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
		CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:ITA:B07	Liechty, James F.	james.f.liechty@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
1244	Losses on Small Business Stock	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1245	Gain from Disposition of Certain Depreciable Property	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Baker, Lynlee C.	lynlee.c.baker@irsounsel.treas.gov	202-317-6937
1250	Section 1250 Property	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1252	Gain from Disposition of Farm Land	CC:ITA:B01	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:ITA:B01	Escher, Riston D.	riston.d.escher@irsounsel.treas.gov	202-317-7003
1254	Gain from Disposition of Interest in Mineral Property	CC:ECE:B02	Garcia, Martha M.	martha.m.garcia@irsounsel.treas.gov	202-317-5123
1256	Section 1256 Contracts Marked to Market	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
1258	Recharacterization of Gain from Certain Financial Transactions	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1259	Constructive Sales Treatment for Appreciated Financial Positions	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1260	Gains from Constructive Ownership Transactions	CC:FIP:B02	Howard, Matthew P.	matthew.p.howard@irsounsel.treas.gov	202-317-4448
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
1272	Current Inclusion in Income of Original Issue Discount	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434

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1273	Determination of Amount of Original Issue Discount	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
1275	Other Definitions and Special Rules	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1278	Definitions and Special Rules	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1283	Definitions and Special Rules	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1286	Tax Treatment of Stripped Bonds	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1291-1298	Passive Foreign Investment Companies (PFIC)	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
1297(f)	Qualifying Insurance Company	CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
1301	Average of Farm Income over 3 years	CC:ITA:B01	Seo, Minho	minho.seo@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
1311-1314	Correction of Error (Mitigation Provisions)	CC:ITA:B06	Supanick, Michael B.	michael.b.supanick@irsounsel.treas.gov	202-317-7007
		CC:ITA:B07	Durham, C. Dylan	c.dylan.durham@irsounsel.treas.gov	202-317-7005
		CC:PA:07	Bever, Daniel A.	daniel.a.bever@irsounsel.treas.gov	202-317-6834

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1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1361	S Corporation Defined	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1362	Election; Revocation; Termination	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1363	Effect of Election on Corporation	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1363(d)(f)	Recapture of LIFO Benefits	CC:ITA:B06	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7007
1366	Pass-thru of Items to Shareholders	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1368	Distributions	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1371	Coordination with Subchapter C	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1373	Foreign Income	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1374	Tax Imposed on Certain Built-in Gains	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1375	Tax Imposed When Passive Investment Income of Corporation Having SubchapterC Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1377	Definitions and Special Rule	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1378	Taxable Years of S Corporation Accounting Period Requests	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
1379	Transitional Rules on Enactment	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1381	Organizations to Which Part Applies	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1382	Taxable Income of Cooperatives	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1385	Amounts Includible in Patron's Gross Income	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1388	Definitions: Special Rules (Co-Ops)	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1391-1393	Enterprise Zones	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1394	Tax-Exempt Enterprise Facility Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:EEE:EB:HW	Branch Contact		202-317-5500
1397A	Increase in Expensing Under Section 179 (Enterprise Zone Business)	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1397B	Nonrecognition of Gain on Rollover of Empowerment Zone Investments	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1397C	Enterprise Zone Business	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1397D	Qualified Zone Property	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1397E	Qualified Zone Academy Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
1397F	Zone Regulations	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1398-1399	Rules Relating to Individuals' Title 11 Cases; No Separate Taxable Entities for Partnerships, Corporations, etc.	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
1400	District of Columbia Enterprise Zone	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1400A	Tax Exempt Economic Development	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1400C	Wash.,DC First-Time Homebuyer Credit	CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
1400E	Renewal Communities	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005

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1400F	Renewal Community Capital Gain	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1400G	Renewal Community Business Defined	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1400I	Commercial Revitalization Deduction	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1400J	Increase in Expensing Under Section 179 (Renewal Community)	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1400L(b)	Bonus Depreciation for New York Liberty Zone	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
1400L(c)	5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1400L(d)	Qualified New York Liberty Bonds	CC:FIP:B05	Hildebrandt, Elena J.	elena.j.hildebrandt@irsounsel.treas.gov	202-317-4565
1400L(e)	Advance Refunding Bonds	CC:FIP:B05	Hildebrandt, Elena J.	elena.j.hildebrandt@irsounsel.treas.gov	202-317-4565
1400L(f)	Increase in Expensing Under Section 179 for New York Liberty Zone Property	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1400L(g)	Extension of Replacement Period for Nonrecognition of Gain from Certain Property in the New York City Liberty	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
1400N(a)	Qualified Gulf Opportunity Zone Bonds	CC:FIP:B05	Choi, Brian M.	brian.m.choi@irsounsel.treas.gov	202-317-3154
1400N(b)	Advance Refunding Bonds	CC:FIP:B05	Choi, Brian M.	brian.m.choi@irsounsel.treas.gov	202-317-3154
1400N(d)	Bonus Depreciation for Gulf Opportunity Zone Property	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
1400N(e)	Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005
1400N(f)	Expensing for Certain Demolition and Clean-Up Costs (Gulf Opportunity Zone)	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
1400N(i)(2)5	Year NOL Carryback of Certain Timber Losses	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1400N(j)	Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
1400N(k)	Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1400N(l)	Gulf Tax Credit Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
		CC:FIP:B05	Choi, Brian M.	brian.m.choi@irsounsel.treas.gov	202-317-3154
1400N(p)	Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone)	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
1400O	Education Tax Benefits	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
1400R (Repealed)	Employee Retention Credit (repealed 2018)	CC:EEE:EB:HW	Branch Contact		202-317-5500
1400S(a)		CC:ITA:B06	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7007
1400S(b)	null	CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
1400S(e)	Accident and Health Insurance	CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
1400U-1	Allocation of Recovery Zone Bonds	CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
1400U-2	Recovery Zone Economic Development Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
		CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
1400U-3	Recovery Zone Facility Bonds	CC:SL	Deirmenjian, Jason P.	jason.p.deirmenjian@irsounsel.treas.gov	202-317-4470
1400Z	Opportunity Zones	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718

IRS Code Section and Subject Matter Directory — December 2025

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1400Z-1	Designation	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
1400Z-2	Special rules for capital gains invested in opportunity zones	CC:ITA:B08	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Madden, Nathan D.	nathan.d.madden@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
1401	Rate of Tax (Tax on Self-Employment)	CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
		CC:EEE:EOET:ET1	Branch Contact		202-317-6798
1402	Definitions	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
1403	Miscellaneous Provisions	CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
		CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
1411	Net Investment Income Tax	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
1441	Withholding of Tax on Nonresident Aliens	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
1442	Withholding of Tax on Foreign Corporations	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
1443	Foreign Tax-Exempt Organizations	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
1445	Withholding of Tax on Dispositions of U.S.Real Property Interest	CC:LA:3	Fienberg, Jeffrey B.	jeffrey.b.fienberg@irsounsel.treas.gov	954-423-7948
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
1446	Withholding Tax on Amounts Paid by 'Partnerships to Foreign Partners	CC:INTL:B04	Jeruchim, Kenneth A.	kenneth.a.jeruchim@irsounsel.treas.gov	202-317-6937
1446(f)	Special rules for withholding on dispositions of partnership interests	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
		CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
1471	Withholdable Payments to Foreign Financial Institutions	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1472	Withholdable Payments to Other Foreign Entities	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1473	Definitions (for chapter 4)	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1474	Special Rules (for chapter 4)	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1501	Privilege to File Consolidated Returns	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1502	Loss Disallowance - Treasury Regulation 1.1502-20	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
	Regulations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1503(d)	Dual Consolidated Losses	CC:INTL:B04	Jeruchim, Kenneth A.	kenneth.a.jeruchim@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:LA:2:NEW:4	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
1504	Definitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1552	Earnings and Profits	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1563	Definitions and Special Rules	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
2001	Imposition and Rate of Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2001-2016	Estate Tax and Credits	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2010	Unified Credit Against Estate Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2011	Credit for State Death Taxes	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2012	Credit for Gift Tax	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2013	Credit for Tax on Prior Transfers	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2014	Credit for Foreign Death Taxes	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2015	Credit for Death Taxes on Remainders	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2016	Recovery of Taxes Claimed as Credit	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2031	Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property)	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2031-2046	Gross Estate	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2032	Alternate Valuation	CC:PTE:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2032A	Valuation of Certain Farm, etc., Real Property	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2032A(f)	Period of Limitations	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2032A(g)	Corporations and Partnerships	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2033	Property in Which the Decedent had an Interest	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2034	Dower or Courtesy Interests	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2036	Transfers with Retained Life Estate	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2037	Transfers Taking Effect at Death	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2038	Revocable Transfers	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2039	Annuities	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2040	Joint Interests	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2042	Proceeds of Life Insurance	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2043	Transfers for Insufficient Consideration	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2045	Prior Interests	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2046	Disclaimers	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2051-2056	Estate Tax Deductions	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2053	Expenses, Indebtedness, and Taxes	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
2054	Losses	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2055	Transfers for Public, Charitable, and	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:EEE:EB:QP2	Branch Contact		202-317-6790
2058	State Death Taxes	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2101-2106	Nonresident Alien Estates	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2102	Credits Against Tax	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2103	Definition of Gross Estate	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2104	Property Within the US	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2106	Taxable Estate	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2107	Expatriation to Avoid Tax	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2201	Members of the Armed Forces Dying in Combat	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2201-2210	Miscellaneous Estate Tax Provisions	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2203	Definition of Executor	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2205	Reimbursement out of Estate	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2206	Liability of Life Insurance Beneficiaries	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2207	Liability of Recipient of Power of Appointment Property	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2207B	Right of Recovery Where Decedent Retained Interest	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2208	Certain Residents of Possessions 'Considered Citizens of U.S.	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
2501	Imposition of Gift Tax	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2501-2519	Gift Tax and Transfers	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2502	Rate of Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2503	Taxable Gifts	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2504	Taxable Gifts for Preceding Calendar Periods	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2505	Unified Credit Against Gift Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2511	Transfers in General	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art)	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2513	Gift by Husband or Wife to Third Party	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2514	Powers of Appointment	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2515	Treatment of Generation Skipping Transfer Tax	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2516	Certain Property Settlements	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
2517(Repealed)	Certain Annuities Under Qualified Plans Litigation Issues Only	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2518	Disclaimers	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2519	Disposition of Certain Life Estates	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2522	Charitable and Similar Gifts	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2522-2524	Gift Tax Deductions	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2524	Extent of Deductions	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2601	Tax Imposed	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2602	Amount of Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2603	Liability for Tax	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2604	Credit for Certain State Taxes	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2611	Generation-Skipping Transfer Defined	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2613	Skip Person and Non-Skip Person Defined	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2621	Taxable Amount in Case of Taxable Distribution	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2622	Taxable Amount in Case of Taxable Termination	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2623	Taxable Amount in Case of Direct Skip	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2624	Valuation	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2632	Exemption	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2641	Applicable Rate	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2642	Inclusion Ratio	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2651	Generation Assignment	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2652	Other Definitions	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2653	Taxation of Multiple Skips	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2654	Special Rules	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2661	Administration	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2663	Regulations	CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2701	Transfers of Interests in Corporations or Partnerships	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2701-2704	Special Valuation Rules	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2702	Transfers of Interests in Trusts	CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2703	Rights and Restrictions Disregarded	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2704	Lapsing Rights and Restrictions	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PTE:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2801	Gifts and Bequests from Expatriates	CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
3101-3127	Federal Insurance Contributions Act (FICA)	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
3121(d)	Employee (Worker Classification)	CC:EEE:EOET:ET1	Huson, Nina M.	nina.m.huson@irsounsel.treas.gov	202-317-6798
3121(g)	Agricultural Labor	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
3201-3233	Railroad Retirement Tax Act (RRTA)	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
3301-3311	Federal Unemployment Tax Act	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
3401(d)(1)	Control of the Payment of Wages (Statutory Employer)	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
3401-3404	Collection of Income Tax at Source on Wages	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
3402(f)	Withholding Compliance (WHC) Program (Lock-in-letters)	CC:EEE:EOET:ET2	Zhidkov, Mikhail A.	mikhail.a.zhidkov@irsounsel.treas.gov	202-317-4774
3402(g)	Supplemental Wage Withholding	CC:EEE:EOET:ET2	Zhidkov, Mikhail A.	mikhail.a.zhidkov@irsounsel.treas.gov	202-317-4774

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
3402(o)	Sub Pay	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irs.counsel.treas.gov	202-317-4774
		CC:EEE	Duce, Melissa L.	melissa.l.duce@irs.counsel.treas.gov	202-317-4774
3402 (q)	Income Tax Collected at Source (Gambling)	CC:PA:02	Singer, Meagan	meagan.singer@irs.counsel.treas.gov	202-317-6844
3402(r)	Withholding on taxable payments of Indian Gaming Profits	CC:EEE:EOET:ET2	Caden, Stephanie L.	stephanie.l.caden@irs.counsel.treas.gov	202-317-5500
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:EEE:EB:QP1	Branch Contact		202-317-6700
3406	Backup Withholding	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irs.counsel.treas.gov	202-317-6845
3501-3506	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
3502	Explanation of Taxpayers' Interview Rights	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irs.counsel.treas.gov	202-317-7005
3504	Authorized Agents	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
3505	Liability of Third Parties Paying or Providing for Wages	CC:PA:04	Levy, Micah A.	micah.a.levy@irs.counsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irs.counsel.treas.gov	202-317-6832
3507 (Repealed)		CC:EEE:EB:HW	Branch Contact		202-317-5500
3508	Treatment of Real Estate Agents and Direct Sellers	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3511	Determination of liability if a Certified Professional Employer Organization is involved	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irs.counsel.treas.gov	202-317-4774
4001 (Repealed)	Passenger Vehicles	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4002 (Repealed)	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4003 (Repealed)	Special Rules	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4041	Special Fuels	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4043	Fractional Aircraft (excise tax)	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4064	Gas Guzzler[s] Tax	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4071-4073	Tires	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
4081-4102	Fuels	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258

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4081-4105	Taxable Fuels	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4082	Exemption for Diesel Fuel	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4083	Diesel Fuel (Search and Seizure Issues)	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4091 (New) (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4091 (Repealed)		CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4101	Petroleum Products Registration	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4102	Inspection of Records by Local Officers	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4104	Information Reporting	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4105	Two Party Exchanges	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4121	Imposition of Tax on Coal	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4131-4132	Certain Vaccines	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4161-4162	Sporting Goods	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4181	Imposition of Tax (Firearms)	Tobacco, Tax, and Trade Bureau	Office Contact		202-317-4346
4182	Exceptions	Tobacco, Tax, and Trade Bureau	Office Contact		202-317-4346
4191	Taxable Medical Devices	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258

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4217	Leases	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4218	Use by Manufacturer or Importer Considered Sale	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4219	Tax on Sales by Other than Manufacturer or Importer	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4221	Certain Tax Free Sales	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4222	Registration	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4223	Special Rules for Further Manufacture	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4225	Exemption of Articles Produced or Manufactured by Indians	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4251-4254	Communications	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4261	Imposition of Tax (Transportation of Persons by Air)	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4261-4283	Transportation by Air	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4262	Definition of Taxable Transport	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4263	Special Rules	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4271	Imposition of Tax (Transportation of Property by Air)	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4272	Definition of Taxable Transportation, etc.	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4281	Small Air Craft on Nonestablished Lines	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4282	Transportation by Air for Other Members of Affiliated Group	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258

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4291	Cases Where Persons Receiving Payment Must Collect Tax	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4293	Exemptions for US and Possessions Special Provisions Applicable to Services	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4371-4374	Policies Issued by Foreign Insurers	CC:INTL:B05	Ward, Shane M.	shane.m.ward@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	912-651-1170
4375	Heath Insurance (PCORI Fee)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4376	Self-insured Health Plans (PCORI Fee)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4377	Definitions for Health Insurance and Health Plans (PCORI Fees)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4401-4423	Wagering Excise Tax	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4402	Exemptions	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4403	Record Requirements	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4404	Territorial Extent	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4411	Imposition of Tax (Occupational)	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4471-4472	Transportation by Water	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4481-4484	Tax on Highway Motor Vehicle Use	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4482	Definitions	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4483	Exemptions	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4611	Environmental Taxes	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4612	Definitions and Special Rules	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4661-4662	Tax on Certain Chemicals	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258

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4671-4672	Tax on Certain Imported Substances	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4681-4682	Ozone-Depleting Chemicals	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4701	Tax on Issuer of Registration--Required Obligation not in Registered Form	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
4901-4907	Occupational Taxes--General Provisions	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
4911	Excess Lobbying Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4912	Disqualifying Lobbying Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4940	Foundation Investment Income Tax	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4941	Taxes on Self-Dealing	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4942	Failure to Distribute Income	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4942(j)(3)	Private Operating Foundations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4943	Excess Business Holdings	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4944	Jeopardizing Investments	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4945	Taxable Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4946	Disqualified Persons	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4947	Nonexempt Trusts	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4948	Foreign Private Foundations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4951-4953	Black Lung Benefit Trusts	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4955	Political Expenditures of Section 501(c)(3)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4958	Excess Benefits Transactions (Intermediate Sanctions)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4959	Taxes on failures by hospital organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4960	Tax On Excess Tax-Exempt Organization Executive Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
4960(c)(1)	Applicable Tax-Exempt Organization	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4961-4963	Abatement of Taxes	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4965	Tax on Prohibited Tax Shelter Transactions	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4966	Taxes on Sponsoring Organizations (Donor Advice Funds)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4967	Taxes on Prohibited Benefits (Donor Advised Funds)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4968	Excise tax based on investment income of private colleges and universities	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
4971-4975	Excise Taxes - Qualified Pension, etc. Plans	CC:EEE:EB:QP1	Branch Contact		202-317-6700
4973(d)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Archer MSAs)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4973(g)	Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Health Savings Accounts)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4975	Employee Plans Prohibited Transaction Excise Tax	CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
		CC:EEE:EB:HW	Branch Contact		202-317-5500
4976	Taxes with Respect to Funded Welfare Benefit Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
4977	Tax on Certain Fringe Benefits Provided by and Employer	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:EEE:EB:QP3	Branch Contact		202-317-4102

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
4978A (Repealed)	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:EEE:EB:QP2	Branch Contact		202-317-6790
4979	Tax on Certain Excess Contributions	T:EP	Hotline		877-829-5500
4979A	Tax on Certain Prohibited Allocations of Qualified	CC:EEE:EB:QP3	Branch Contact		202-317-4102
4980	Tax on Reversion of Qualified Plan Assets to Employer	CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
4980A (Repealed)	Tax on Excess Distributions from Qualified Retirement Plans	CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (COBRA)	CC:EEE:EB:HW	Branch Contact		202-317-5500
4980D	Failure to Meet Certain Group Health Plans Requirements	CC:EEE:EB:HW	Branch Contact		202-317-5500
4980E	– Failure of employer to make comparable Archer MSA contributions	CC:EEE:EB:HW	Branch Contact		202-317-5500
4980F	Failure or Applicable Plans reducing benefits accruals to satisfy notice requirements	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
4980G	Failure of Employers to Make Comparable Contributions to Health Savings Accounts	CC:EEE:EB:HW	Branch Contact		202-317-5500
4980H	Shared responsibility payment for employers regarding health coverage	CC:EEE:EB:HW	Branch Contact		202-317-5500
4980I (Repealed)	Tax on High-cost Health Insurance (repealed 2019)	CC:EEE:EB:HW	Trujillo, Sara Denise	sara.d.trujillo@irsounsel.treas.gov	202-317-5500
		CC:EEE:EB:HW	Knopf, Kevin	kevin.knopf@irsounsel.treas.gov	202-317-5500
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
4985	Excise tax on stock compensation of insiders in expatriated corporations.	CC:EEE:EB:EC	Branch Contact		202-317-5600
4999	Golden Parachute Payments	CC:EEE:EB:EC	Branch Contact		202-317-5600
5000	Certain Large Group Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
5000A(a)-5000A(f)	Requirement to maintain minimum essential coverage	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
5000A(g)	Administration and procedure	CC:PA:05	Ryan, Walter	walter.ryan@irsounsel.treas.gov	202-317-5437
5000B	Indoor Tanning Services	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
5000C	Imposition of tax on certain foreign procurement	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
5000D	Designated Drugs During Noncompliance Periods	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
5881	Greenmail	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
5891	Structured Settlements	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
6011	General Requirement of Return	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6011-4	Requirement of Statement Disclosing Participation in Reportable Transactions	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
6012	Persons Required to Make Returns	CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6013	Joint Returns of Income Tax by Husband and Wife	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6014	Income Tax Return-Tax Not Computed by Taxpayer	CC:PA:01	Prater, William J.	william.j.prater@irsounsel.treas.gov	202-317-6845
6015	Relief From Joint and Several Liability Collection Issues	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
6017	Self-Employment Tax Return	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Kapsalis, Christos S.	christos.s.kapsalis@irsounsel.treas.gov	202-317-6844
6018	Estate Tax Returns	CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
6019	Gift Tax Returns	CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
6020	Returns Prepared For or Executed by Secretary	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
6021	Listing by Secretary of Taxable Objects Owned by Nonresidents	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
6033	Returns by Exempt Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6033(e)	Special Rules for Lobbying Activities	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6034(a)	Returns by Trusts Described in Section 4947(a)(2)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6034(b)	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
6035	Basis Information to Persons Acquiring Property from Decedent	CC:PTE:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PTE:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PTE:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
6036	Notice of Qualification as Executor or Receiver	CC:PA:02	Singer, Meagan	meagan.singer@irsounsel.treas.gov	202-317-6844
6037	Return of S Corporation	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6038	Information with Respect to Certain Foreign Corporations Foreign Partnership	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
6038A(a)-(c)	Information with respect to certain foreign-owned corporations	CC:INTL:B06	Desai, Anand	anand.desai@irsounsel.treas.gov	202-317-6939
6038A(d)(i)(B)	Record Maintenance Requirements	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
6038A(e)	Noncompliance Penalty	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
6038C	Information With Respect to Foreign Corporations Engaged in U.S. Business	CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
6038D	Information With Respect to Foreign Financial Assets	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
6039	Information Required in Connection with Options	CC:INTL	Choi, Young-Eun	young-eun.choi@irsounsel.treas.gov	415-281-7816
6039(I)	Returns and Records With Respect to Employer-Owned Life Insurance Contracts	CC:INTL	Choi, Young-Eun	young-eun.choi@irsounsel.treas.gov	415-281-7816
6039E	Information Concerning Resident Status	CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
6039F	Reporting on Gifts From Foreign Persons	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
6039G	Information Reporting by Expatriates	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933

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6040B,F,G	Returns Relating to Unemployment 'Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6041	Form W-2 Issues Only Information at Source	CC:EEE:EOET:ET2	Zhidkov, Mikhail A.	mikhail.a.zhidkov@irsounsel.treas.gov	202-317-4774
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:01	Prater, William J.	william.j.prater@irsounsel.treas.gov	202-317-6845
6041A	Returns Relating to Services and Direct Sales	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
6042	Returns Relating to Dividends	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6045	Returns of Brokers	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
6045(d)	Information Reporting Concerning Transactions With Other Persons	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6045A	Information Required in Connection with Transfers of Covered Securities to Brokers	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6045B	Returns Relating to Actions Affecting Basis of Specified Securities	CC:PA:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
6046	Returns as to Organization of Foreign Corporations and Acquisitions	CC:INTL:B02	Harvey, Melinda E.	melinda.e.harvey@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
6046A	Returns as to Interests in Foreign Partnerships.	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
6047	Information Relating to Certain Trusts and Annuity Plans	T:EP	Hotline		877-829-5500
6048	Returns as to Certain Foreign Trusts	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
6049	RIC's, REIT's, REMIC's and OID	CC:FIP:B01	Mekpong, Vanessa	vanessa.mekpong@irsounsel.treas.gov	805-367-0089
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
	Returns Regarding Payment of Interest	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
6050A	Reporting Requirements of Certain Fishing Boat Operators	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6050B	Returns Relating to Unemployment Compensation	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6050G	Returns Relating to Certain Railroad Retirement Benefits	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
6050H	Returns Relating to Mortgage Interest Points	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6050I	Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business	CC:CT	Office Contact		202-317-6870
	Returns Relating to Cash Received in Trade or Business	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6050J	Returns Relating to Foreclosure & Abandonment's of Securities	CC:PA:01	Bemberg, Nicholas P.	nicholas.p.bemberg2@irsounsel.treas.gov	202-317-6845
6050K	Returns Relating to Exchanges of Certain Partnership Interests	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
6050L	Returns Relating to Disposition of Donated Property	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
6050M	Returns Relating to Contracts from Federal Agencies	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
6050N	Returns Relating to Royalty Payments	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
6050P	Cancellation of Indebtedness	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6050R	Returns Relating to Purchases of Fish	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6050S	Reporting of Tuition and Student Loan Interest	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6050T	Information Returns Relating to Health Insurance Costs	CC:PA:02	Kapsalis, Christos S.	christos.s.kapsalis@irsounsel.treas.gov	202-317-6844
6050V	Information Returns Relating to Applicable Insurance Contracts	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
6050W	Returns Relating to Payments Made in Settlement of Payment Card and Third-Party Network Transactions	CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845

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6050Y	Returns Relating to Certain Life Insurance Contract Transactions	CC:FIP:B04	Sakaue, Allan H.	allan.h.sakaue@irs.counsel.treas.gov	202-317-3183
6051	Receipts for Employees	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
6052	Returns Regarding Payment of Wages in 'the Form of Group-Life Insurance	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6053	Reporting of Tips	CC:EEE:EOET:ET2	Caden, Stephanie L.	stephanie.l.caden@irs.counsel.treas.gov	202-317-5500
6055	Reporting of Health Insurance Coverage	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irs.counsel.treas.gov	202-317-7006
6057	Annual Registration, etc. (Pension Plans)	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6058	Information Required in Connection with Certain Plans of Deferred Compensation	T:EP	Hotline		877-829-5500
6059	Periodic Report of Actuary	T:EP	Hotline		877-829-5500
6060	Information Returns of Income Tax Return Preparers	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irs.counsel.treas.gov	202-317-6845
		CC:PA:01	Dix, Sean M.	sean.m.dix@irs.counsel.treas.gov	202-317-6845
6061-6065	Signing Returns	CC:PA:02	Huang, Han	han.huang@irs.counsel.treas.gov	202-317-6844
6071-6075	Time for Filing Returns	CC:PA:01	Prater, William J.	william.j.prater@irs.counsel.treas.gov	202-317-6845
6081	Extension of Time for Filing Returns	CC:INTL	Choi, Young-Eun	young-eun.choi@irs.counsel.treas.gov	415-281-7816
6103	Confidentiality of Return and Return Information	CC:PA	Branch Contact	CC.PA06.PA07.Assignments@irs.counsel.treas.gov	202-317-6833
6103(k)(4)	Disclosures Under Tax Conventions	CC:INTL:B07	Phillips, Michelle R.	michelle.r.phillips@irs.counsel.treas.gov	202-317-6941
		CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irs.counsel.treas.gov	202-317-6941
6104	Publicity of Exempt Organization Information	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
		CC:PA:07	Ahn, Julie E.	jee.e.ahn@irs.counsel.treas.gov	202-317-6834
6105	Confidentiality of Information Arising Under Treaty Obligations	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irs.counsel.treas.gov	202-317-6941
		CC:INTL	Lew, Mae J.	mae.j.lew@irs.counsel.treas.gov	202-317-3800
		CC:PA	Branch Contact	CC.PA06.PA07.Assignments@irs.counsel.treas.gov	202-317-6833
6107	Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Return a Copy or List	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irs.counsel.treas.gov	202-317-6845
6109	Identifying Numbers	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irs.counsel.treas.gov	202-317-6845
6110	Public Inspection of Exempt Organization Written Determinations	CC:PA:06	Panitz, Scott L.	scott.l.panitz@irs.counsel.treas.gov	202-317-6833
		CC:PA:07	Bley, Robert	robert.h.bley@irs.counsel.treas.gov	202-317-6834
		CC:PA:07	Ahn, Julie E.	jee.e.ahn@irs.counsel.treas.gov	202-317-6834
6111	Registration of Tax Shelters	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irs.counsel.treas.gov	202-317-6659
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irs.counsel.treas.gov	202-317-6659
6113	Disclosure of Nondeductibility of Contributions	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6115	Disclosure Related to Quid Pro Quo Contributions	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6151	Time and Place for Paying Tax Shown on Return	CC:PA:04	Hershman, Joshua	joshua.p.hershman@irs.counsel.treas.gov	202-317-6832
6155	Payment on Notice and Demand	CC:PA:04	Levy, Micah A.	micah.a.levy@irs.counsel.treas.gov	202-317-6832
6157	Payment of Federal Unemployment Tax	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
6159	Installment Payment of Tax Liability	CC:PA:05	Ryan, Walter	walter.ryan@irs.counsel.treas.gov	202-317-5437
		CC:PA:05	Gregory, Aaron	aaron.d.gregory@irs.counsel.treas.gov	804-916-3590
6161-6164	Extensions of time for payment of tax	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irs.counsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irs.counsel.treas.gov	202-317-3600

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6165	Bonds Where Time to Pay Tax or Deficiency Have Been Extended	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6166	Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Interest	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
6201	Assessment Authority	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6201-6204	Assessments	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6202	Mode or Time of Assessment	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6203	Method of Assessment	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6204	Supplemental Assessment	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6205	Special Rule Applicable to Certain Employment Taxes	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
6206	Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and '6427	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6211-6216	Definition of a Deficiency	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6213(b)(1)&(2)	Math error procedures	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6221-6234	Partnership Audit Procedures	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6233	Extension to Entities Filing Partnership Returns, etc.	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6234	Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6240-6242	Treatment of Partnership Items and Adjustments	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6241-6245	Treatment of Electing Large Partnerships	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6245-6248	Adjustments by Secretary	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6251-6252	Claims for Adjustments by Partnership	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6255	Definitions and Special Rules	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
6301	Collection Authority	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6302	Mode or Time of Collection	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6302(d)	Rules for Deposits	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6302(e)		CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6302(f)		CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6303	Notice and Demand for Tax	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6304	Fair Tax Collection Practices	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6305	Collection of Certain Liability	CC:PA:04	Curteman, Thomas W.	thomas.w.curteman@irsounsel.treas.gov	202-317-6832
6306	Qualified Tax Collection Contracts	CC:PA:04	McCormick, Francis M.	francis.m.mccormick@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832

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6311	Payment of Tax by Commercially Accepted Means	CC:PA:04	Maher, Joseph T.	joseph.t.maher@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6313	Fractional Parts of a Cent	CC:PA:04	Patel, Shikha K.	shikha.k.patel@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6314	Receipt for Taxes	CC:PA:04	Patel, Shikha K.	shikha.k.patel@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6315	Payments of Estimated Income Tax	CC:PA:04	Patel, Shikha K.	shikha.k.patel@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6316	Payment by Foreign Currency	CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:EEE:EOET:ET1	Branch Contact		202-317-4774
6320	Notice and Opportunity for Hearing Upon Filing of Notice of Lien	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6321	Lien for Taxes	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6322	Period for Lien	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6323	Validity and Priority Against Certain Persons	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6324	Special Liens for Estate and Gift Taxes	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6324A	Special Liens for Estate Tax Deterred Under Section 6166	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6325	Release of Lien or Discharge of Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6326	Administrative Appeal of Liens	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6330	Notice and Opportunity for Hearing Before Levy	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6331	Levy and Distraint	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6332	Surrender of Property Subject to Levy	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Hershman, Joshua	joshua.p.hershman@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6333	Production of Books	CC:PA:04	Hershman, Joshua	joshua.p.hershman@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6334	Property Exempt from Levy	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6335	Sale of Seized Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6336	Sale of Perishable Goods	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6337	Redemption of Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6338	Certificate of Sale, Deed of Real Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600

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6339	Legal Effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6340	Records of Sale	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6341	Expense of Levy and Sale	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6342	Application of Proceeds of Levy	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6343	Authority to Release Levy and Return Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6344	Cross References	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6401	Amounts Treated as Overpayments	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6402	Authority to Make Credits or Refunds	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
6402(k)		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
6403	Overpayment of Installment	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6404	Abatements	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6405	Reports of Refunds and Credits	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6406	Prohibition of Administrative Review of Decisions	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6407	Date of Allowance of Refund or Credit	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6408	State Escheat Laws Not to Apply	CC:PA:05	Poole, Donza	donza.poole@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6411	Tentative Carryback and Refund Adjustments	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Maher, Joseph T.	joseph.t.maher@irsounsel.treas.gov	202-317-6832
6411(c)	Consolidated Returns	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
6412	Floor Stock Refunds	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6416	Certain Taxes on Sales & Services	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6417	Elective Payment of Applicable Credits	CC:ECE:B01	Sinfield, Lani M.	lani.m.sinfield@irsounsel.treas.gov	202-317-5871
		CC:ECE:B01	Olayan, Waheed M.	waheed.m.olayan@irsounsel.treas.gov	202-317-6239
6418	Transfer of Certain Credits	CC:ECE:B01	Sinfield, Lani M.	lani.m.sinfield@irsounsel.treas.gov	202-317-5871
		CC:ECE:B01	Olayan, Waheed M.	waheed.m.olayan@irsounsel.treas.gov	202-317-6239

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
6419	Excise Tax on Wagering	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6420	Gasoline Used on Farms	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6425	Adjustment of Overpayment of Corporate Estimated Tax	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6426	Alcohol, Biodiesel, and Alternative Fuel Credits	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6427	Fuels Not Used for Taxable Purposes	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6428	2020 Recovery Rebates for Individuals	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
6428A	Additional 2020 Recovery Rebates for Individuals	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
6428B	2021 Recovery Rebates for Individuals	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
6430	Lust Tax	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6431	Credit for Qualified Bonds Allowed to Issuer	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
6433	Saver's Match	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6501	Limitations on Assessment and Collection	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Kapsalis, Christos S.	christos.s.kapsalis@irsounsel.treas.gov	202-317-6844
6501(c)(10)	Statute of Limitations Regarding Listed Transactions	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6502	Collection After Assessment	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6503	Suspension of Limitations Period	CC:PA:01	Bemberg, Nicholas P.	nicholas.p.bemberg2@irsounsel.treas.gov	202-317-6845
6503(a)	Suspension of Running of Period of Limitation	CC:PA:02	Huang, Han	han.huang@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
6503(b)	Suspension of Running of Period of 'Limitation - Assets in Control or Custody of Court	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6503(c)	Suspension of Running of Period of Limitation-Taxpayer Outside the United States	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6503(d)	Suspension of Running of Period of Limitation-Extension of Time for Payment of Estate Tax	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
6503(e)	Suspension of Collection Statute for Extension of Time to Pay	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6503(f)	Suspension of Collection Statute for Wrongful Seizures and Liens	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6503(h)	Suspension of Running of Period of 'Limitations - Cases Under Title 11	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6504	Cross References	CC:PA:01	Branch Contact		202-317-5413
6513	Time Tax Considered Paid	CC:LA:4:STP:2	Lee, Carolyn M.	carolyn.m.lee@irsounsel.treas.gov	651-361-1690
6514	Credit or Refund After Period of Limitation	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6521	Mitigation Provisions	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845

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6532(a)	Periods of Limitation for Refund Suits	CC:PA:02	Armstrong, Robert W.	robert.w.armstrong@irsounsel.treas.gov	202-317-6844
6532(b)	Periods of Limitation for Erroneous Refund Suits	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
6532(c)	Periods of Limitation for Suits Under IR 7426	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
6533	Cross References	CC:PA:02	Singer, Meagan	meagan.singer@irsounsel.treas.gov	202-317-6844
6601(d)(2)	Interest Attributable to Foreign Tax	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6601-6612	Interest on Underpayments and Overpayments (Generally)	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6845
6621(c)	Increase in Interest for Large Corporate Underpayment	CC:PA:02	Singer, Meagan	meagan.singer@irsounsel.treas.gov	202-317-6844
6621(d)	Interest Netting	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6621-6622	Rate of Interest	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6631	Notice Requirement of Interest Information	CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6651	Failure to File or Pay Penalty	CC:PA:01	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845
6652	Failure to File Certain Information Returns	CC:PA:01	Prater, William J.	william.j.prater@irsounsel.treas.gov	202-317-6845
6652(b)	Failure to Report Tips	CC:EEE:EOET:ET2	Caden, Stephanie L.	stephanie.l.caden@irsounsel.treas.gov	202-317-5500
6652(c)	Failure to Make Applications for 'Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e)	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6652(d)	Annual Registration and Notification by 'Pension Plans	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6652(e)	Information Required of Certain Deferred Compensation Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
6653	Failure to Pay Stamp Tax	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6654-6655	Failure to Pay Estimated Income Tax	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6657	Bad Checks	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6658	Coordination with Title 11	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6662	Imposition of Accuracy-Related Penalty	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6662(e)(h)	Imposition of Accuracy-Related Penalty for Substantial Valuation Mismatch Under Chapter 1	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6662A	Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6663	Imposition of Fraud Penalty	CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
6664	Definitions and Special Rules	CC:PA:02	Liu, Vincent S.	vincent.s.liu@irsounsel.treas.gov	202-317-6844
6665	Applicable Rules	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6671	Rules for Applications of Assessable Penalties	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6672	Trust Fund Recovery Penalty	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6673	Sanctions and Costs Awarded by Courts	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	617-788-0601
6675	Excessive Claim for Fuel Use	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
		CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
		CC:ECE	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
6676	Erroneous Claim for Refund or Credit	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845

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6677	Failure to File Information with Respect to Foreign Trust	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6845
6682	False Information with Respect to Withholding	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6685	Penalty with respect to Public Inspection Requirements	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6692	Failure to File Actuarial Report	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:INTL	Choi, Young-Eun	young-eun.choi@irsounsel.treas.gov	415-281-7816
6695A	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals.	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
6698	Failure to File Partnership Returns	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	CC:EEE:EB:QP2	Branch Contact		202-317-6790
6700	Promoting Abusive Tax Shelters	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
		CC:INTL	Choi, Young-Eun	young-eun.choi@irsounsel.treas.gov	415-281-7816
6702	Frivolous Income Tax Return	CC:PA:01	Bemberg, Nicholas P.	nicholas.p.bemberg2@irsounsel.treas.gov	202-317-6845
6703	Rules Applicable to Penalties	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
6704	Failure to Keep Records, Etc.	CC:EEE:EB:QP1	Branch Contact		202-317-6700
6705	Failure by Broker To Provide Notice To Payors	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
6706	Original Issue Discount Information Requirements	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
6707A	Penalty For Failure To Include Reportable Transaction With Return	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6709	Penalties with Respect to Mortgage Credit Certificates	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6713	Disclosure or Use of Information by Preparers of Returns	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	617-788-0601
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
6714	Failure to Meet Disclosure Requirements	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
6715	Dyed Fuel Sold for Use or Used in Taxable Use	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6715A	Tampering with Dye Injection Systems	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258

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6717	Refusal of Entry	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6718	Failure to Display Registration on Vessels	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6719	Failure to Register	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6725	Failure to Report Information under Section 4101	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
6751(a)	Procedural Rules for Penalties - Computation of Penalty	CC:PA:02	Gomez, Sonia M.	sonia.m.gomez@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845
6751(b)	Procedural Rules for Penalties - Approval of Assessment	CC:PA:02	Murphy, Jane E.	jane.e.murphy@irsounsel.treas.gov	202-317-6844
6511(d)	Special Statute of Limitations Applicable to Income Taxes	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6851	Termination Assessments of Income Tax	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6852	Termination Assessments	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6862	Jeopardy Assessment of Taxes Other Than Income, Estate, Gift and Certain Excise Taxes	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6863	Stay of Collection of Jeopardy Assessments	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6864	Termination of Extended Period for Payment in Case of Carryback	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
6871	Claims for Income, Estate, Gift, and 'Certain Excise Taxes in Receivership Proceedings	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6872	Suspension of Period on Assessment	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6873	Unpaid Claims	CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
6901	Transferees and Fiduciaries - Transferred Assets	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6902	Provisions of Special Application to Transfer	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6903	Notice of Fiduciary Relationship	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
6904	Prohibition of Injunctions	CC:PA:04	Maher, Joseph T.	joseph.t.maher@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6905	Discharge of Executor from Personal Liability	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7101	Form of Bonds	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600

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Code Section	Subject	Office Symbol	Contact	Email	Telephone
7102	Single Bond in Lieu of Multiple Bonds	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7103	Bonds	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7121	Closing Agreements	CC:PA:05	Butterworth, Bridget C.	bridget.c.butterworth@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Austin, Maria (Pilar)	maria.dp.austin@irsounsel.treas.gov	202-317-5437
7122	Compromises	CC:PA:05	Ryan, Walter	walter.ryan@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Gregory, Aaron	aaron.d.gregory@irsounsel.treas.gov	804-916-3590
7123	Appeal Dispute Resolution Procedures	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:CT	Office Contact		202-317-6870
7213	Unauthorized Disclosure of Return or Return Information	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
7213A	Unauthorized Inspection of Returns or Return Information	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
7216	Disclosure or Use of Information by Return Preparers	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	617-788-0601
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
7261	Representation that Retailers' Excise Tax is Excluded from Price of Article	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
7301	Property Subject to Tax	CC:CT	Office Contact		202-317-6870
7302	Property Used in Violation of Internal Revenue Laws	CC:CT	Office Contact		202-317-6870
7303	Other Property Subject to Forfeiture	CC:CT	Office Contact		202-317-6870
7304	Penalty for Fraudulently Claiming	CC:CT	Office Contact		202-317-6870
7321-7327	Procedure and Administration	CC:CT	Office Contact		202-317-6870
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:CT	Office Contact		202-317-6870
7345	Revocation or denial of passport in case of certain tax delinquencies	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7401	Authorization of Suits	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7402(b)	Jurisdiction of District Courts to Enforce Summonses	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7402(e)	Jurisdiction of District Courts to Quiet Title	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7403	Action to Enforce Lien	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7404	Civil Action for Estate Taxes	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7405	Erroneous Refunds	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7406	Disposition of Judgments and Moneys Received	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7407	Action to Enjoin Income Tax Return Preparers	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	617-788-0601
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
7408	Action to Enjoin Promoters of Abusive Tax Shelters	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	617-788-0601
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
7409	Enjoining Flagrant Political Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
7421	Anti Injunction Act	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Benson, Eric P.	eric.p.benson@irsounsel.treas.gov	202-317-3600

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7422	Civil Actions for Refund	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7422(j)	Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7423	Repayments to Officers or Employees	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
7424	Intervention	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7425	Discharge of Liens	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
7426	Suits by Third Parties	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
7427	Income Tax Return Preparers (Burden of Proof)	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7428	Declaratory Judgments	CC:EEE:EOET:EO1	Branch Contact		202-317-4086
7429	Review of Jeopardy Levy or Assessment Procedures	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
7430	Awarding of Costs and Certain Fees	CC:PA:05	Castaneda, Shannon K.	shannon.k.castaneda@irsounsel.treas.gov	202-317-5437
7431	Civil Damage for Unauthorized Inspection or Disclosure of Returns and Return Information	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
7432	Civil Damages for Failure to Release Lien	CC:PA:05	Castaneda, Shannon K.	shannon.k.castaneda@irsounsel.treas.gov	202-317-5437
7433	Civil Damages for Unauthorized Collection Actions	CC:PA:05	Castaneda, Shannon K.	shannon.k.castaneda@irsounsel.treas.gov	202-317-5437
7434	Civil Damages for Fraudulent Filing of Information Returns	CC:PA:01	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845
7435	Unauthorized Enticement of Information Disclosure	CC:PA:05	Castaneda, Shannon K.	shannon.k.castaneda@irsounsel.treas.gov	202-317-5437
7436	Proceedings for Determination of Employment Status	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
7441-7464	Tax Court	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:EEE:EB:QP2	Branch Contact		202-317-6790
7477	Declaratory Judgments Relating to Value of Certain Gifts	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
7479	Declaratory Judgment With Respect to 6166 Election	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
7481-7486	Court Review of Tax Court Decisions	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
7491	Burden of Proof	CC:PA:07	Leigh, Laila E.	laila.e.leigh@irsounsel.treas.gov	202-317-6834
		CC:PA:09	Innis, Christopher J.	christopher.j.innis@irsounsel.treas.gov	202-317-6956
7501	Liability for Taxes Withheld or Collected	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
7502	Timely Mailing Treated as Timely Filing and Paying	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7504	Fractional Parts of a Dollar	CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7505	Sale of Personal Property	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7506	Administration of Real Estate	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7507	Exemption of Insolvent Banks from Tax	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423

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7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Collins, Shay M.	shay.m.collins@irsounsel.treas.gov	202-317-6834
7508A	Postponing Tax Related Deadlines by Reason of Presidentially Declared Disaster or Terroristic or Military Actions	CC:PA:06	Panitz, Scott L.	scott.l.panitz@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Collins, Shay M.	shay.m.collins@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7509	Expenditures Incurred by the U.S. Postal Service	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
7510	Exemption from Tax of Domestic Goods 'Purchased for the United States	CC:ITA:B05	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Brown, Thomas A.	thomas.a.brown@irsounsel.treas.gov	202-317-4718
7512	Separate Accounting for Trust Fund Taxes	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
7513	Reproduction of Returns and Other Documents	CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7514	Authority to Prescribe or Modify Seals	CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:PTE:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:ECE:B01	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
7520	Valuation Tables	CC:PTE:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PTE:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
7522	Content of Tax Due, Deficiency, and Other Notices	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
7524	Annual Notice of Tax Delinquency	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
7525	Confidentiality Privileges Relating to Taxpayer Communications	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
7526	Low-Income Taxpayer Clinics	CC:NTA	Kenney, Megan B.	megan.b.kenney@irsounsel.treas.gov	202-317-3060
7527A	Advance Payment of Child Tax Credit	CC:ITA:B04	Yu, James	james.yu@irsounsel.treas.gov	202-317-4718
7529	Notification of Suspected Identity Theft	CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
7601	Canvass of Districts for Taxable Persons and Objects	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7601-7611	Examination and Inspection	CC:CT	Office Contact		202-317-6870
7602	Examination of Books and Witnesses	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:PA:06	Escobedo, Veronica N.	veronica.n.escobedo@irsounsel.treas.gov	202-317-6833
7602(e)	Limitation on Examination on Unreported Income	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
7603	Service of Summons	CC:PA:06	Escobedo, Veronica N.	veronica.n.escobedo@irsounsel.treas.gov	202-317-6833
7604	Enforcement of Summons	CC:PA:06	Escobedo, Veronica N.	veronica.n.escobedo@irsounsel.treas.gov	202-317-6833
7605	Time and Place of Examination	CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
7606	Entry of Premises for Examination of Taxable Objects	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7608	Authority of Internal Revenue Enforcement	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
7609	Special Procedures for Third-Party Summonses	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:PA:06	Escobedo, Veronica N.	veronica.n.escobedo@irsounsel.treas.gov	202-317-6833
7610	Fees and Costs for Witnesses	CC:PA:06	Escobedo, Veronica N.	veronica.n.escobedo@irsounsel.treas.gov	202-317-6833
7611	Restrictions on Church Tax Inquiries and 'Examinations	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:EEE:EOET:EO1	Branch Contact		202-317-4086
7612	Special Procedures for Summonses of Computer Software	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
7622	Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833

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7623	Expenses of Detection of Underpayments and Fraud	CC:PA:05	Jarboe, Melissa A.	melissa.a.jarboe@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Butterworth, Bridget C.	bridget.c.butterworth@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Acquazzino, Wendy N.	wendy.n.acquazzino2@irsounsel.treas.gov	202-317-5437
7701	Issues regarding identification of taxpayers as federal, state or local governments or Indian Tribal Governments	CC:TEGEDC	Lothamer, Casey A.	casey.lothamer@irsounsel.treas.gov	727-318-6102
	Fixed Investment Trusts/Multiple Class Trusts	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	415-281-7852
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
	Issues regarding identification of taxpayers as federal, state or local governments or Indian Tribal Governments	CC:EEE:EOET	Camillo, Lynne A.	lynne.a.camillo@irsounsel.treas.gov	202-317-4774
	Fixed Investment Trusts/Multiple Class Trusts	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
7701(a)(19)	Domestic Building and Loan Association	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
7701(a)(2)	Partnership and Partner	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
7701(a)(3)	Corporation (Classification of Association)	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
7701(a)(32)	Cooperative Banks	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
7701(a)(39)	Persons Living Outside U.S.	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
7701(a)(4)(5)	Domestic/Foreign Partnership	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
7701(a)(40)	Indian Tribal Government	CC:EEE:EOET:ET2	Caden, Stephanie L.	stephanie.l.caden@irsounsel.treas.gov	202-317-5500
7701(a)(48)	Off-highway Vehicle	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irsounsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irsounsel.treas.gov	202-317-5258
7701(a)(6)	Fiduciary	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
7701(a)(8)	Shareholder	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
7701(e)(2)	Treatment of Certain Contracts for Providing Services, etc.	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
7701(e)(1)	Treatment of Certain Contracts for Providing Services, etc.	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
7701(f)	Use of Related Persons & Passthrough Entities	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irsounsel.treas.gov	202-317-6659
7701(h)	Motor Vehicle Operating Leases	CC:ITA:B08	Waters, Edward A.	edward.a.waters@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Jackson, Hunter S.	hunter.s.jackson@irsounsel.treas.gov	202-317-7009
7701(i)	Taxable Mortgage Pools	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
7701(l)	Conduit Transactions - Fast Pay Stock	CC:FIP:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415

IRS Code Section and Subject Matter Directory — December 2025

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7701(o)	Clarification of Economic Substance Doctrine	CC:PA:06	Bossert, Nikki S.	nikki.s.bossert@irs.counsel.treas.gov	804-916-3975
		CC:PA:07	Bever, Daniel A.	daniel.a.bever@irs.counsel.treas.gov	202-317-6834
7702	Life Insurance Contract Defined	CC:FIP:B04	Hill, Elizabeth M.	elizabeth.m.hill@irs.counsel.treas.gov	202-317-5209
7702A	Modified Endowment Contract Defined	CC:FIP:B04	Hill, Elizabeth M.	elizabeth.m.hill@irs.counsel.treas.gov	202-317-5209
7702B	Treatment of Qualified Longterm Care Insurance	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irs.counsel.treas.gov	202-317-4435
7703	Determination of Marital Status	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irs.counsel.treas.gov	202-317-6845
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irs.counsel.treas.gov	202-317-7006
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irs.counsel.treas.gov	202-317-6844
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:PTE:B03	Alinsky, Robert D.	robert.d.alinsky@irs.counsel.treas.gov	202-317-6659
7705	Issues regarding CPEO certification, suspension or revocation	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irs.counsel.treas.gov	202-317-4774
7803(a)(3)	Taxpayer Bill of Rights	CC:NTA	Kenney, Megan B.	megan.b.kenney@irs.counsel.treas.gov	202-317-3060
7803(c)	Office of the Taxpayer Advocate	CC:NTA	Kenney, Megan B.	megan.b.kenney@irs.counsel.treas.gov	202-317-3060
7803(e)	Independent Office of Appeals	CC:PA:03	Branch Contact		202-317-3600
		CC:PA:04	Branch Contact		202-317-6832
7810	Revolving Fund for Redemption of Real Property	CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irs.counsel.treas.gov	202-317-3600
		CC:PA:03	Grogan, Deborah	deborah.grogan@irs.counsel.treas.gov	202-317-3600
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irs.counsel.treas.gov	202-317-6832
7811	Taxpayer Assistance Orders	CC:NTA	Kenney, Megan B.	megan.b.kenney@irs.counsel.treas.gov	202-317-3060
7852(d)	Treaty Obligations	CC:INTL:B01	Branch Contact		202-317-6933
7852(e)	Other Applicable Rules - Privacy Act	CC:PA:06	Winburn, Benjamin	benjamin.winburn@irs.counsel.treas.gov	202-317-6833
		CC:PA:06	Panitz, Scott L.	scott.l.panitz@irs.counsel.treas.gov	202-317-6833
		CC:PA:07	Bley, Robert	robert.h.bley@irs.counsel.treas.gov	202-317-6834
7871	Indian Tribal Governments treated as States for Certain Purposes Tax Exempt Bonds of Indian Tribal Governments	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irs.counsel.treas.gov	202-317-4564
		CC:EEE:EOET:EO1	Branch Contact		202-317-4086
7872	Treatment of Loans with Below Market 'Rate Interest (Except Gift Loans)	CC:FIP:B02	Lew, Pamela	pamela.lew@irs.counsel.treas.gov	415-281-7852
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irs.counsel.treas.gov	202-317-4419
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irs.counsel.treas.gov	202-317-4412
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:CORP	Field Personnel	Corporate.Coordination.Group@irs.counsel.treas.gov	202-317-3045
7873	Federal Tax Treatment of Income Derived 'by Indians from Exercise of Fishing Rights Secured by Treaty	CC:EEE:EOET:ET2	Caden, Stephanie L.	stephanie.l.caden@irs.counsel.treas.gov	202-317-5500
7874	Expatriated Entities	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irs.counsel.treas.gov	202-317-6937
8001-8023	Joint Committee	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irs.counsel.treas.gov	202-317-3600
		CC:PA:03	King, Mary C.	mary.c.king@irs.counsel.treas.gov	202-317-3600
9001-9042	Financing of Presidential Election Campaigns	CC:ITA:B06	Kim, Hannah	hannah.kim2@irs.counsel.treas.gov	202-317-7007
		CC:PA	Hauck, Jonathan M.	jonathan.hauck@irs.counsel.treas.gov	202-317-3400
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irs.counsel.treas.gov	202-317-7005
		CC:EEE:EOET:EO1	Branch Contact		202-317-4086
9008 ACA (Off-Code provision)	Imposition of Annual Fee on Branded Prescription Pharmaceutical Manufacturers and Importers	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
9010 ACA (Off-Code provision)	Imposition of Annual Fee on Health Insurance Providers	CC:ECE:B03	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
		CC:ECE:B03	Golden, Jennifer Y.	jennifer.y.golden@irs.counsel.treas.gov	202-317-4641
		CC:ECE:B03	Beker, Michael H.	michael.h.beker@irs.counsel.treas.gov	202-317-5258
9037	Payments to Eligible Candidates	CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irs.counsel.treas.gov	202-317-7005
9701-9722	Coal Industry Health Benefits	CC:EEE:EB:HW	Branch Contact		202-317-5500
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:EEE:EB:HW	Branch Contact		202-317-5500