

## IRC Code and Subject Matter Directory

*This roster was adapted from the most recent Code and Subject Matter Directory published by the IRS (January 3, 2024) as part of its Office of 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@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
1(g)	Unearned Income of Certain Minor Children	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
1(h)	Maximum Capital Gains Rates for Individuals	CC:ITA:B02	Sill, David E.	david.e.sill@irsounsel.treas.gov	202-317-7011
		CC:ITA:B06	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
1(h)(11)	Dividends Taxed as Net Capital Gains	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
2	Definitions and Special Rules	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
3	Tables for Individuals	CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
4	Repealed (Rules for Optional Tax)	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
5	Cross References Relating to Tax on Individuals	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
11	Tax Imposed (Corporations)	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Padner, Madeline R.	madeline.r.padner@irsounsel.treas.gov	202-317-7006
12	Cross References Relating to Tax on Corporations	CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
15	Effect of Changes	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006

Code Section	Subject	Office Symbol	Contact	Email	Telephone
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
23	Adoption Expense Tax Credit	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
24	Child Tax Credit	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		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:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
25	Interest on Certain Home Mortgages	CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
25A	Hope and Lifetime Learning Credits	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.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
25C	Nonbusiness Energy Property	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
25D	Residential Energy Efficient Property	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
26	Limitation Based on Tax Liability	CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		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
		CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936

Code Section	Subject	Office Symbol	Contact	Email	Telephone
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:PSI:B06	Branch Contact		202-317-6853
30B	Alternative Motor Vehicle Credit	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irs.counsel.treas.gov	202-317-5123
30C	Clean-fuel Vehicle Refueling Property Credit	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irs.counsel.treas.gov	202-317-5123
30D	Qualified Plug-In Electric Vehicle Credit	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irs.counsel.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:B05	Lewandowski, Alina N.	alina.n.lewandowski@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
34	Certain Uses of Gasoline and Special Fuels	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irs.counsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
35	(New) Health Insurance Costs of Eligible Individuals	CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irs.counsel.treas.gov	202-317-4718
	Health Insurance Costs of Eligible Individuals	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B05	Razaa, Harith J.	harith.j.razaa@irs.counsel.treas.gov	202-317-7006
36	First-time Homebuyer Credit	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B05	Semasek, Gerald	gerald.semasek@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irs.counsel.treas.gov	202-317-7006
36A	Making Work Pay Credit	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irs.counsel.treas.gov	202-317-7006
36B	Refundable Credit for Coverage Under a Qualified Health Plan	CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irs.counsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irs.counsel.treas.gov	202-317-4718
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irs.counsel.treas.gov	202-317-4718
36C	Adoption Expense Tax Credit	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irs.counsel.treas.gov	202-317-7009
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irs.counsel.treas.gov	202-317-4718
38	General Business Credit	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irs.counsel.treas.gov	202-317-5106
39	Carryback and Carryforward of Unused Credits	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irs.counsel.treas.gov	202-317-5106
40	Alcohol Used as a Fuel	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irs.counsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
40A	Biodiesel Used As A Fuel	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irs.counsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
41	Credit for Increasing Research Activities	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irs.counsel.treas.gov	202-317-5123
		CC:PSI:B06	Deininger, John M.	john.m.deininger@irs.counsel.treas.gov	202-317-3686
		CC:PSI:B06	Selig, David A.	david.a.selig@irs.counsel.treas.gov	202-317-5105
42	Low Income Housing Credit	CC:PSI:B05	Taylor, Dillon J.	dillon.j.taylor@irs.counsel.treas.gov	202-317-3734
44	Expenditures to Provide Access to Disabled Individuals	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irs.counsel.treas.gov	202-317-5106
45	Electricity Produced from Certain Renewable Resources	CC:PSI:B06	Hyde, Charles	charles.hyde@irs.counsel.treas.gov	202-317-5214
45A	Indian Employment Credit	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:ET2	Branch Contact		202-317-4774
		CC:EEE:EOET:ET1	Park, Nalee	nalee.park@irs.counsel.treas.gov	202-317-4774
45C	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:PSI:B06	Records, Jennifer A.	jennifer.a.records@irs.counsel.treas.gov	202-317-5413
45D	New Markets Tax Credit	CC:PSI:B05	Holmes, James A.	james.a.holmes@irs.counsel.treas.gov	202-317-5114
		CC:PSI:B05	Taylor, Dillon J.	dillon.j.taylor@irs.counsel.treas.gov	202-317-3734
45F	Employer-Provided Child Care Credit	CC:PSI:B05	Rider II, James W.	james.w.rider@irs.counsel.treas.gov	202-317-3771
45G	Railroad Track Maintenance Credit	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irs.counsel.treas.gov	202-317-5121
45H	Credit for Production of Low Sulfur Diesel Fuel	CC:PSI:B06	Branch Contact		202-317-6853
45J	Credit for Production from Advanced Nuclear Power Facilities	CC:PSI:B06	Deininger, John M.	john.m.deininger@irs.counsel.treas.gov	202-317-3686
45K	Credit for Producing Fuel from a Nonconventional Source	CC:PSI:B06	Price, Christopher F.	christopher.f.price@irs.counsel.treas.gov	202-317-4743
45L	New Energy Efficient Home Credit	CC:PSI:B06	Hyde, Charles	charles.hyde@irs.counsel.treas.gov	202-317-5214
45N	Mine Rescue Team Training Credit	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irs.counsel.treas.gov	202-317-5123
45O	Agricultural Chemical Security Credit	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irs.counsel.treas.gov	202-317-5121
45Q	Credit for Carbon Dioxide Sequestration	CC:PSI:B06	Selig, David A.	david.a.selig@irs.counsel.treas.gov	202-317-5105
		CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irs.counsel.treas.gov	202-317-4547
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
46 (Repealed)	Amount of Credit for Public Utility Property; Normalization	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:PSI:B06	Kirwan, Patrick	patrick.kirwan@irsounsel.treas.gov	202-317-5275
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
46(b)(2) (Repealed)	Energy Percentage	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
46(c)(4) (Repealed)	Progress Expenditures	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
46(f) (Repealed)	Limitations in Case of Certain Regulated Companies	CC:PSI:B06	Kirwan, Patrick	patrick.kirwan@irsounsel.treas.gov	202-317-5275
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
47	Rehabilitation Credit	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
48	Energy Credit	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@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(a)(3) (Repealed)	Property Used for Lodging	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
48A	Qualifying Advanced Coal Project Credit	CC:PSI:B06	Branch Contact		202-317-6853
48B	Qualifying Gasification Project Credit	CC:SB:7:SF:3	Skeen, Michael A.	michael.a.skeen@irsounsel.treas.gov	415-547-3785
		CC:PSI:B06	Branch Contact		202-317-6853
48D	Qualifying Therapeutic Discovery Project Credit	CC:PSI:B05	Rider II, James W.	james.w.rider@irsounsel.treas.gov	202-317-3771
49	At-Risk Rules	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
50	Other Special Rules	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
51	Amount of Credit Work Opportunity Tax Credit (WOTC) (formerly TJTC)	CC:EEE:EB:HW	Branch Contact		202-317-5500
51A		CC:EEE:EB:HW	Branch Contact		202-317-5500
52	Special Rules - WOTC (formerly TJTC)	CC:EEE:EB:HW	Branch Contact		202-317-5500
53	Credit for Prior Year Minimum Tax Liability	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
54	Clean Renewable Energy Bonds	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
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	Grant, Jian H.	jian.h.grant@irsounsel.treas.gov	202-317-5112
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	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
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	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
55	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:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
56	Adjustments in Computing AMT Income	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
56(a)(1)	Depreciation	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718

Code Section	Subject	Office Symbol	Contact	Email	Telephone
56(a)(2)	Mining Exploration and Development Costs	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
56(a)(5)	Pollution Control Facilities	CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
56(a)(6)	Adjusted Basis	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
57	Items of Tax Preference	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
57(a)(1)&(2)	Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
58	Denial of Certain Losses	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
59(a)	Alternative Minimum Tax Foreign Tax Credit	CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
59(e)		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
59A	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
	Environmental Tax	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
61	Advance Rentals Method Changes Income From Discharge of Indebtedness	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
	Community Income	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
	Equipment Leasing	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
	Fringe Benefits	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
	Gross Income Defined (In General)	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006

Code Section	Subject	Office Symbol	Contact	Email	Telephone
61 (Continued)	Indians	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
	Split Dollar Life Insurance	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
	Student Loan Cancellations	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
	Vow of Poverty-Income Tax	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
	Vow of Poverty-Withholding Tax	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
62	Adjusted Gross Income Defined	CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
62(c)	Accountable Plans	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774
63	Overall Limitation on Itemized Deductions Taxable Income Defined	CC:ITA:B05	Semasek, Gerald	gerald.semasek@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
64	Ordinary Income Defined	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
65	Ordinary Loss Defined	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
66	Treatment of Community Income	CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
68	Overall Limitation on Itemized Deductions	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006



Code Section	Subject	Office Symbol	Contact	Email	Telephone
71	Alimony and Separate Maintenance Payments	CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
		CC:ITA:B02	Stenchever, Nicole J.	nicole.j.stenchever@irsounsel.treas.gov	202-317-7011
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts Civil Service or Qualified Plans	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
		CC:EEE:EB:QP2	Carter, Vernon S.	vernon.s.carter@irsounsel.treas.gov	202-317-6799
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
72(p)	Loans Treated as Distributions	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
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	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
74	Prizes and Awards	CC:ITA:B08	Saideman, Lewis	lewis.saideman@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
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
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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
82	Reimbursement for Expenses of Moving	CC:ITA:B05	Glazman, Innessa	innessa.glazman@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
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
85	Unemployment Compensation	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
87	Alcohol and Biodiesel Fuel Credits	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:PSI:B06	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
90	Illegal Federal Irrigation Subsidies	CC:ITA:B02	Bukis, Elizabeth	elizabeth.bukis@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
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	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@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	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
104(a)(1)	Compensation for Injuries or Sickness: Workers' Compensation	CC:EEE:EB:HW	Branch Contact		202-317-5500

Code Section	Subject	Office Symbol	Contact	Email	Telephone
104(a)(2)	Damages Received for Personal Injury	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
104(a)(3)	(New) Accident and Health Insurance	CC:EEE:EB:HW	Branch Contact		202-317-5500
104(a)(4)	(New) Military Disability Pensions Amounts Received Under Accident and Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
105	Amounts Received Under Accident and Health Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
105(a)(5)	(New) Disability Income From Terroristic Action and Facilities	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:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@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	Kim, Hannah	hannah.kim2@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:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
112	Certain Combat Zone Compensation of Members of the Armed Forces	CC:EEE:EOET:ET2	Cain, Andrew D.	andrew.d.cain@irsounsel.treas.gov	646-259-8002
115	Income of States, Municipalities, etc.	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
117	Qualified Scholarships	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
117(c)	Scholarships	CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774
118	Contributions to the Capital of a Corporation (Non-Shareholder)	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
119	Meals or Lodging Furnished for the Convenience of the Employer	CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774
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:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
122	Certain Reduced Uniformed Services Retirement Pay	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
125	Cafeteria Plans	CC:EEE:EB:HW	Branch Contact		202-317-5500
126	Certain Cost-Sharing Payments	CC:PSI:B06	Brander, Elimelech	elimelech.brander@irsounsel.treas.gov	202-317-4331
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:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Warren, Angella L.	angella.l.warren@irsounsel.treas.gov	202-317-4718
131	Certain Foster Care Payments	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Glendening, Christina M.	christina.m.glendening@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
132	Certain Fringe Benefits	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774

Code Section	Subject	Office Symbol	Contact	Email	Telephone
133 (Repealed)	Interest on Certain Loans Used to Acquire Employer Securities	CC:EEE:EB:QP3	Ricotta, John T.	john.t.ricotta@irsounsel.treas.gov	202-317-4102
134	Certain Military Benefits	CC:EEE:EOET:ET2	Cain, Andrew D.	andrew.d.cain@irsounsel.treas.gov	646-259-8002
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
136	Energy Conservation Subsidiaries Provided by Public Utilities	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
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
139	Disaster Relief Payments	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:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Warren, Angella L.	angella.l.warren@irsounsel.treas.gov	202-317-4718
139A	Federal Subsidies for Prescription Drug Plans	CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
139B	Benefits Provided to Volunteer Firefighters and Emergency Medical Responders	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
139D	Indian Health Care Benefits	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
139E	Indian General Welfare Benefits	CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@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
141	Private Activity Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
		CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
142	Exempt Facility Bond	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
		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	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
		CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567

Code Section	Subject	Office Symbol	Contact	Email	Telephone
145	Qualified 501(c)(3) Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
146	Volume Cap - Private Activity Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
		CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
		CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
147	Other Requirements - Private Activity Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
		CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
148	Arbitrage	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
150	Definitions and Special Rules	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
151	Allowance of Deductions for Personal Exemptions	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lam, Mon L.	mon.l.lam@irsounsel.treas.gov	202-317-4718
152	Dependent Defined	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:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
161	Allowance of Deductions	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
162	Trade or Business Expenses	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
162(k)	Stock Redemption Expenses	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:EEE:EB:HW	Branch Contact		202-317-5500

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
163	Allocation of Interest	CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
163(e)	Original Issue Discount	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		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
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
163(j)	Earnings Stripping Application to Branches	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	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
164	Taxes	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
165	Losses	CC:ITA:B02	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
	Timber, Trees, or Mineral Property Abandonment	CC:PSI:B06	Branch Contact		202-317-6853
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423

Code Section	Subject	Office Symbol	Contact	Email	Telephone
166	Bad Debt - Banks	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
	Bad Debts	CC:ITA:B07	Wei, Amy S.	amy.s.wei@irsounsel.treas.gov	202-317-7005
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
	Bad Debts - Financial Institutions	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
167	Depreciation	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Liechty, James F.	james.f.liechty@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Woo-Garcia, Maxine M.	maxine.m.woo-garcia@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	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
Placed in Service [includes section 1.46-3(d)]	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
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
		CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
167(h)	Amortization of Geological and Geophysical Expenditures	CC:PSI:B06	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	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Smith, Knolan D.	knolan.d.smith@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Lagorio, Christian J.	christian.j.lagorio@irsounsel.treas.gov	202-317-7005
	Dispositions	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(d)	Conventions	CC:ITA:B07	Binder, Elizabeth R.	elizabeth.r.binder@irsounsel.treas.gov	202-317-7005



Code Section	Subject	Office Symbol	Contact	Email	Telephone
168(h)	Tax Exempt Use Property	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
168(i)(3)	Lease Terms	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
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:PSI:B06	Selig, David A.	david.a.selig@irsounsel.treas.gov	202-317-5105
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@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:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011

Code Section	Subject	Office Symbol	Contact	Email	Telephone
170(f)(10)	Split dollar life insurance, annuity and endowment contracts	CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
		CC:ITA:B02	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7011
171	Amortizable Bond Premium	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
172	Net Operating Loss Deduction in General	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
		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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
172(h)	Corporate Equity Reduction Interest Losses	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
173	Circulation Expenditures	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
174	Accounting Method Changes	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
		CC:PSI:B06	Deininger, John M.	john.m.deininger@irsounsel.treas.gov	202-317-3686
	Research and Experimental Expenditures	CC:PSI:B06	Records, Jennifer A.	jennifer.a.records@irsounsel.treas.gov	202-317-5413
175	Soil and Water Conservation	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
	Soil and Water Conservation Expenditures	CC:PSI:B06	Branch Contact		202-317-6853
176	Payments with Respect to Employees of Certain Foreign Corporations	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
179(b)(6)	Expansion of Limitation on Depreciation of Certain Passenger Automobiles	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
179A	Deductions for Clean-Fuel Vehicles and Certain Refueling Property	CC:PSI:B06	Garcia, Martha M.	martha.s.mccree@irsounsel.treas.gov	202-317-5123
179D	Energy Efficient Commercial Buildings, Deduction	CC:PSI:B06	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 Production	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
183	Activities not Engaged in for Profit	CC:ITA:B02	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
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:PSI:B05	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:PSI:B06	Garcia, Martha M.	martha.s.mccree@irsounsel.treas.gov	202-317-5123
194	Treatment of Reforestation Expenditures	CC:PSI:B06	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:PSI:B05	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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
198	Expensing of Environmental Remediation Costs for Certain Otherwise Capital Expenditures	CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
199	Income Attributable to Domestic Production Activities	CC:PSI:B05	Holmes, James A.	james.a.holmes@irsounsel.treas.gov	202-317-5114
199A	Qualified Business Income 199A	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
211	Allowance of Deductions	CC:ITA:B02	Stenchever, Nicole J.	nicole.j.stenchever@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
212	Expenses for Production of Income	CC:ITA:B03	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-5100
		CC:ITA:B02	Klamber, Joshua S.	joshua.s.klamber@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
213	Medical, Dental, etc., Expenses	CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B07	Wei, Amy S.	amy.s.wei@irsounsel.treas.gov	202-317-7005
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
215	Alimony, etc., Payments	CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Stenchever, Nicole J.	nicole.j.stenchever@irsounsel.treas.gov	202-317-7011

Code Section	Subject	Office Symbol	Contact	Email	Telephone
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant Stockholder	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irs.counsel.treas.gov	202-317-5106
217	Moving Expenses	CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irs.counsel.treas.gov	202-317-7011
		CC:ITA:B01	France, Renay C.	renay.c.france@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irs.counsel.treas.gov	202-317-5100
219	Retirement Savings (Individual Retirement Accounts)	CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irs.counsel.treas.gov	202-317-4148
		CC:EEE:EB	Warshawsky, Laura B.	laura.b.warshawsky@irs.counsel.treas.gov	202-317-6000
220	Medical Savings Accounts	CC:EEE:EB:HW	Knopf, Kevin	kevin.knopf@irs.counsel.treas.gov	202-317-5500
220(a)	Jury Duty Pay Remitted to an Individual's Employer	CC:ITA:B02	Cohn, Peter A.	peter.a.cohn@irs.counsel.treas.gov	202-317-7011
		CC:ITA:B01	France, Renay C.	renay.c.france@irs.counsel.treas.gov	202-317-7003
221	Deduction for Interest on Education Loans	CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irs.counsel.treas.gov	202-317-5100
		CC:ITA:B02	Sill, David E.	david.e.sill@irs.counsel.treas.gov	202-317-7011
		CC:ITA:B01	France, Renay C.	renay.c.france@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irs.counsel.treas.gov	202-317-5100
222	Qualified tuition and Related Expenses	CC:ITA:B01	Kim, Hannah	hannah.kim2@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irs.counsel.treas.gov	202-317-5100
223	Health Savings Accounts	CC:EEE:EB:HW	Branch Contact		202-317-5500
241	Allowance of Special Deductions	CC:ITA:B02	Stenchever, Nicole J.	nicole.j.stenchever@irs.counsel.treas.gov	202-317-7011
		CC:ITA:B01	France, Renay C.	renay.c.france@irs.counsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irs.counsel.treas.gov	202-317-7003
243	Dividends Received by Corporations	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irs.counsel.treas.gov	202-317-4423
243(c)	Special Rules for Certain Distributions (Banks)	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irs.counsel.treas.gov	202-317-4423
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irs.counsel.treas.gov	202-317-4423
244	Dividends Received on Certain Preferred Stock	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irs.counsel.treas.gov	202-317-4423
245	Dividends Received from Certain Foreign Corporations	CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irs.counsel.treas.gov	801-799-6624
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irs.counsel.treas.gov	202-317-6937

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
247	Contributions to Alaska Native Settlement Trusts	CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
248	Organizational Expenditures	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	France, Renay C.	renay.c.france@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B02	Sill, David E.	david.e.sill@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
249	Limitation on Deduction of Bond Premium on Repurchase	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
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:B02	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:PSI:B06	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
		CC:PSI:B06	Garcia, Martha M.	martha.s.mcree@irsounsel.treas.gov	202-317-5123

Code Section	Subject	Office Symbol	Contact	Email	Telephone
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses - Method Changes	CC:ITA:B06	Gleysteen, Anna W.	anna.w.gleysteen@irsounsel.treas.gov	202-317-7007
263A(f)	Interest Capitalization Rules	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@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	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
265(b)(3)	Exemption for Certain Tax Exempt Obligations	CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
266	Carrying Charges	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Romano, Mia C.	mia.c.romano@irsounsel.treas.gov	202-317-7007
		CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
		CC:ITA	Hewitt, Evan K.	evan.k.hewitt@irsounsel.treas.gov	202-317-7002
		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(a)	Matching of Income as it Applies to Foreign Persons	CC:INTL:B03	Pounders, Larry R.	larry.r.pounders@irsounsel.treas.gov	202-317-6936
267(f)	Special Rules Applicable to Controlled Groups	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
268	Sale of Land with Unharvested Crop	CC:ITA:B02	Cassano, Daniel A.	daniel.a.cassano@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
269	Acquisition Made to Evade or Avoid Income Tax	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
269A	Personal Service Corporations Formed or Availled of to Avoid or Evade Income Tax	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
269B	Stapled Entities	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:INTL	McCarrick, Shane M.	shane.m.mccarrick@irsounsel.treas.gov	202-317-3800
271	Debts Owed by Political Parties, Etc.	CC:ITA:B07	Devereux, Deena M.	deena.m.devereux@irsounsel.treas.gov	202-317-7005
272	Disposal of Coal or Domestic Iron Ore	CC:PSI:B06	Branch Contact		202-317-6853
273	Holder of Life or Terminable Interest	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
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
		CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@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	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
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:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800



Code Section	Subject	Office Symbol	Contact	Email	Telephone
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:ITA:B06	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Romano, Mia C.	mia.c.romano@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
		CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
280C	Certain Expenses for which Credits are Allowable	CC:PSI:B06	Records, Jennifer A.	jennifer.a.records@irsounsel.treas.gov	202-317-5413
		CC:PSI:B06	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	McElroy, Jr., W. Thomas	w.t.mcelroyjr@irsounsel.treas.gov	202-317-7007
		CC:ITA	Hewitt, Evan K.	evan.k.hewitt@irsounsel.treas.gov	202-317-7002
		CC:ITA:B06	Romano, Mia C.	mia.c.romano@irsounsel.treas.gov	202-317-7007
280F	Limitations of Investment Tax Credit & Depreciation of Luxury Automobiles: Limitation Where Certain Property Used for Personal Purposes	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009
291	Special Rules Relating to Corporate Preference Items	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718

Code Section	Subject	Office Symbol	Contact	Email	Telephone
291(a)(2)	Reduction in Percentage Depletion	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
291(a)(3)	Certain Financial Institution Preference Items	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
291(a)(4)	Amortization of Pollution Control Facilities	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
291(b)	Special Rules for Treatment of Intangible Drilling Costs and Mineral Exploration and Development Costs	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
291(c)	Special Rules Relating to Pollution Control Facilities	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
301	Distributions of Property	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
302	Distribution in Redemption of Stock	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
305	Distributions of Stock and Stock Rights	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
306	Dispositions of Certain Stock	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
311	Taxability of Corporation on Distribution	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
312	Effect on Earnings and Profits	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	Office Contact	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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
318	Constructive Ownership of Stock	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone	
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
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	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		337(d)	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
337 (Pre-TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
341	Collapsible Corporations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
346	Definition and Special Rule	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		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	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	

Code Section	Subject	Office Symbol	Contact	Email	Telephone
351(e)	Exceptions	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
354	Exchanges of Stock and Securities in Certain Reorganizations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
356	Receipt of Additional Consideration	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
357	Assumption of Liability	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
361	Nonrecognition of Gain or Loss to Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
362	Basis to Corporations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
367(a)	Transfers of Property from the United States	CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
		CC:INTL	McCarrick, Shane M.	shane.m.mccarrick@irsounsel.treas.gov	202-317-3800
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Baker, Lynlee C.	lynlee.c.baker@irsounsel.treas.gov	202-317-6937

Code Section	Subject	Office Symbol	Contact	Email	Telephone
367(b)	Other Transfers	CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@irsounsel.treas.gov	202-317-6937
		CC:INTL	McCarrick, Shane M.	shane.m.mccarrick@irsounsel.treas.gov	202-317-3800
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
367(d)	Special Rules Relating to Transfers of 'Intangibles	CC:INTL:B04	Rowland, Chadwick P.	chadwick.p.rowland@irsounsel.treas.gov	202-317-6937
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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
368(a)(1)(G)	Bankruptcy Reorganization	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
370 (Repealed)	Termination of Part	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
381	Carryovers in Certain Corporate Acquisitions	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(b)	Operating Rules	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(c)(1)	Net Operating Loss Carryovers	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(c)(10)	Expenses of Distributor or Transferor Corporation	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
	Treatment of Certain Mining Development and Exploration	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(12)	Recovery of Tax Benefit Items	CC:ITA:B06	Oseekey, Cheryl L.	cheryl.l.oseekey@irsounsel.treas.gov	202-317-7007
		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:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:FIP:B03	Kristall, Jason D.	jason.d.kristall@irsounsel.treas.gov	202-317-4874
		CC:ITA:B06	Oseekey, Cheryl L.	cheryl.l.oseekey@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov	202-317-7007
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121

Code Section	Subject	Office Symbol	Contact	Email	Telephone
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Kim, Hannah	hannah.kim2@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
381(c)(2)	Earnings & Profits	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:ITA:B06	Oseekey, Cheryl L.	cheryl.l.oseekey@irsounsel.treas.gov	202-317-7007
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(c)(24)	Credit Under Section 38	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
381(c)(25)	Credit for Employment of Certain New Employees Credit Under Section 53	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
381(c)(3)	Capital Loss Carryover	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
381(c)(4)	Method of Accounting	CC:ITA:B06	Hirschhorn, Roy A.	roy.a.hirschhorn@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Oseekey, Cheryl L.	cheryl.l.oseekey@irsounsel.treas.gov	202-317-7007
	Method of Accounting (Banks)	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
381(c)(5)	Inventories	CC:ITA:B06	Oseekey, Cheryl L.	cheryl.l.oseekey@irsounsel.treas.gov	202-317-7007
		CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@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
		CC:ITA:B05	Razaa, Harith J.	harith.j.razaa@irsounsel.treas.gov	202-317-7006



Code Section	Subject	Office Symbol	Contact	Email	Telephone
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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
383	Special Limitations on Certain Excess Credits, Etc.	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
401(a)(11)	Requirement of Joint & Survivor and Preretirement Survivor Annuities	CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
401(a)(17)	Maximum Compensation	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP3	Branch Contact		202-317-4102

Code Section	Subject	Office Symbol	Contact	Email	Telephone
401(a)(26)	Minimum Participation	CC:EEE:EB:QP2	Branch Contact		202-317-6790
		CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
401(a)(28)(B)	ESOP Diversification, etc.	CC:EEE:EB:QP3	Lehr, Naomi	<a href="mailto:naomi.lehr@irsounsel.treas.gov">naomi.lehr@irsounsel.treas.gov</a>	202-317-4102
		CC:EEE:EB:QP3	Ricotta, John T.	<a href="mailto:john.t.ricotta@irsounsel.treas.gov">john.t.ricotta@irsounsel.treas.gov</a>	202-317-4102
401(a)(28)(C)	Independent Appraiser	CC:EEE:EB:QP3	Lehr, Naomi	<a href="mailto:naomi.lehr@irsounsel.treas.gov">naomi.lehr@irsounsel.treas.gov</a>	202-317-4102
		CC:EEE:EB:QP3	Ricotta, John T.	<a href="mailto:john.t.ricotta@irsounsel.treas.gov">john.t.ricotta@irsounsel.treas.gov</a>	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:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
401(a)(9)	Required Distributions	CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
401(a) Other	Qualified Retirement Plans, In General	CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
401(b)	Certain Retroactive Changes in Plan	CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
401(c)	Rules relating to Self-Employed Individuals and Owner-Employees	CC:EEE:EB:QP2	Branch Contact		202-317-6790
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
401(h)	Medicare Benefits for Retirees	CC:EEE:EB:HW	Branch Contact		202-317-5500
		CC:EEE:EB:QP2	Carter, Vernon S.	<a href="mailto:vernon.s.carter@irsounsel.treas.gov">vernon.s.carter@irsounsel.treas.gov</a>	202-317-6799
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
401(l)	Permitted Disparity	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP4	Branch Contact		202-317-4148

Code Section	Subject	Office Symbol	Contact	Email	Telephone
401-418	Questions relating to Other Code Sections Not Specified Below Between 401 and 418	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
401-420	Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the T:EP Hotline (1:30 - 4:00pm, Monday - Thursday).	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
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
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
402(b)	Taxability of Beneficiary of Nonexempt Trust	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
		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:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
403(b)	Tax Sheltered Annuities	CC:EEE:EB:QP4	Press, Cheryl E.	cheryl.e.press@irsounsel.treas.gov	202-317-4148
		CC:EEE:EB:QP4	Gutierrez, Patrick	patrick.gutierrez@irsounsel.treas.gov	202-317-4148
		CC:EEE:EB:QP1	Levine, Jason E.	jason.e.levine@irsounsel.treas.gov	202-317-6700
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:EEE:EB:EC	Branch Contact		202-317-5600
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
		CC:EEE:EB:QP3	Branch Contact		202-317-4102

Code Section	Subject	Office Symbol	Contact	Email	Telephone
404(a)(1)	(New) Deductions for Contributions	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	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.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	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)	Other Plans	CC:EEE:EB:EC	Branch Contact		202-317-5600
404(a)(6)	Time When Contributions Deemed Made	CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
404(a)(7)	Deductions for Combined Plans	CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	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	<a href="mailto:naomi.lehr@irsounsel.treas.gov">naomi.lehr@irsounsel.treas.gov</a>	202-317-4102
		CC:EEE:EB:QP3	Ricotta, John T.	<a href="mailto:john.t.ricotta@irsounsel.treas.gov">john.t.ricotta@irsounsel.treas.gov</a>	202-317-4102
404(g)	Certain Employer Liability Payments Considered as Contributions	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
404(k)	ESOP Deductions	CC:EEE:EB:QP3	Lehr, Naomi	<a href="mailto:naomi.lehr@irsounsel.treas.gov">naomi.lehr@irsounsel.treas.gov</a>	202-317-4102
		CC:EEE:EB:QP3	Ricotta, John T.	<a href="mailto:john.t.ricotta@irsounsel.treas.gov">john.t.ricotta@irsounsel.treas.gov</a>	202-317-4102
404(o)	Deduction Rules for Defined Benefit Pension Plans	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
404A	Foreign Deferred Compensation Plans	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
408	Individual Retirement Accounts	CC:EEE:EB:QP4	Gutierrez, Patrick	<a href="mailto:patrick.gutierrez@irsounsel.treas.gov">patrick.gutierrez@irsounsel.treas.gov</a>	202-317-4148
408A	Roth IRAs	CC:EEE:EB:QP4	Gutierrez, Patrick	<a href="mailto:patrick.gutierrez@irsounsel.treas.gov">patrick.gutierrez@irsounsel.treas.gov</a>	202-317-4148
		CC:EEE:EB	Warshawsky, Laura B.	<a href="mailto:laura.b.warshawsky@irsounsel.treas.gov">laura.b.warshawsky@irsounsel.treas.gov</a>	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
409	ESOP Requirements	CC:EEE:EB:QP3	Ricotta, John T.	<a href="mailto:john.t.ricotta@irsounsel.treas.gov">john.t.ricotta@irsounsel.treas.gov</a>	202-317-4102
409A	Nonqualified Deferred Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
410	Minimum Participation Standards	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790

Code Section	Subject	Office Symbol	Contact	Email	Telephone
410(b)	Coverage	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
		CC:EEE:EB:QP3	Branch Contact		202-317-4102
		CC:EEE:EB:QP4	Branch Contact		202-317-4148
411(a)	Minimum Vesting Standards	CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
411(a)(13)	Special Rules for Plans computing Accrued Benefits by Reference to Hypothetical Account Balance	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB	Warshawsky, Laura B.	<a href="mailto:laura.b.warshawsky@irsounsel.treas.gov">laura.b.warshawsky@irsounsel.treas.gov</a>	202-317-6000
411(b)	Accrued Benefit Requirements	CC:EEE:EB:QP1	Bloom, Diane	<a href="mailto:diane.s.bloom@irsounsel.treas.gov">diane.s.bloom@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB	Warshawsky, Laura B.	<a href="mailto:laura.b.warshawsky@irsounsel.treas.gov">laura.b.warshawsky@irsounsel.treas.gov</a>	202-317-6000
411(b)(5)	Special Rules Relating to Age	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB	Warshawsky, Laura B.	<a href="mailto:laura.b.warshawsky@irsounsel.treas.gov">laura.b.warshawsky@irsounsel.treas.gov</a>	202-317-6000
411(c)	Allocation of Accrued Benefits	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
411(d)(3)	Termination of Partial Termination; Discontinuance of Contributions	CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
411(d)(6)	Accrued Benefits not to be Decreased by Amendment	CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
		CC:EEE:EB:QP1	Bloom, Diane	<a href="mailto:diane.s.bloom@irsounsel.treas.gov">diane.s.bloom@irsounsel.treas.gov</a>	202-317-6700
413(b)	Collectively Bargained Plans	CC:EEE:EB:QP1	Bloom, Diane	<a href="mailto:diane.s.bloom@irsounsel.treas.gov">diane.s.bloom@irsounsel.treas.gov</a>	202-317-6700
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
414(b)	Employees of controlled group of corporations	CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
414(c)	Employees of partnerships, proprietorships, etc., which are under common control	CC:EEE:EB:QP2	Kost, Keith R.	<a href="mailto:keith.r.kost@irsounsel.treas.gov">keith.r.kost@irsounsel.treas.gov</a>	202-317-6799
414(e)	Church Plans	CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
		CC:EEE:EB	Warshawsky, Laura B.	<a href="mailto:laura.b.warshawsky@irsounsel.treas.gov">laura.b.warshawsky@irsounsel.treas.gov</a>	202-317-6000

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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
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
		CC:EEE:EB:QP1	Marshall, Linda S.	linda.s.marshall@irsounsel.treas.gov	202-317-6700
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
		CC:EEE:EB:QP1	Marshall, Linda S.	linda.s.marshall@irsounsel.treas.gov	202-317-6700
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:QP1	Marshall, Linda S.	linda.s.marshall@irsounsel.treas.gov	202-317-6700
		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:QP1	Marshall, Linda S.	linda.s.marshall@irsounsel.treas.gov	202-317-6700
		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
		CC:EEE:EB:QP1	Marshall, Linda S.	linda.s.marshall@irsounsel.treas.gov	202-317-6700
419	Welfare Benefit Funds	CC:EEE:EB:HW	Branch Contact		202-317-5500
419A	Qualified Asset Account; Limitation on Additions to Account	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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
421	General Rules (Certain Stock Options) Determination of Fair Market Value	CC:EEE:EB:EC	Branch Contact		202-317-5600
422	Incentive Stock Options	CC:EEE:EB:EC	Branch Contact		202-317-5600
423	Employee Stock Purchase Plans	CC:EEE:EB:EC	Branch Contact		202-317-5600
424	Definitions and Special Rules	CC:EEE:EB:EC	Branch Contact		202-317-5600
430	Single Employer Defined Benefit Pension Plan Funding	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
431	Minimum funding standards for multiemployer plans	CC:EEE:EB:QP1	Bloom, Diane	<a href="mailto:diane.s.bloom@irsounsel.treas.gov">diane.s.bloom@irsounsel.treas.gov</a>	202-317-6700
432	Additional funding rules for multiemployer plans	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE:EB:QP1	Bloom, Diane	<a href="mailto:diane.s.bloom@irsounsel.treas.gov">diane.s.bloom@irsounsel.treas.gov</a>	202-317-6700
433	CSEC Plans-Minimum Funding Standards	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
436	Benefit Limitations on Underfunded Single Employer Pension Plans	CC:EEE:EB:QP1	Marshall, Linda S.	<a href="mailto:linda.s.marshall@irsounsel.treas.gov">linda.s.marshall@irsounsel.treas.gov</a>	202-317-6700
		CC:EEE	Green, Lauson C.	<a href="mailto:lauson.c.green@irsounsel.treas.gov">lauson.c.green@irsounsel.treas.gov</a>	202-317-6000
441	Period for Computation of Taxable Income	CC:ITA:B04	Raymond, Clara L.	<a href="mailto:clara.l.raymond@irsounsel.treas.gov">clara.l.raymond@irsounsel.treas.gov</a>	202-317-4718
442	Change of Accounting Method EO	SE:T:EO:RA:T:3	Farson, Stephen B.		202-317-8516
		SE:T:EO:RA:T:3	Page, Alfred		202-317-8540
	Change of Annual Accounting Period	CC:ITA:B08	Reigle, Erika C.	<a href="mailto:erika.c.reigle@irsounsel.treas.gov">erika.c.reigle@irsounsel.treas.gov</a>	202-317-7009
		CC:ITA:B04	Raymond, Clara L.	<a href="mailto:clara.l.raymond@irsounsel.treas.gov">clara.l.raymond@irsounsel.treas.gov</a>	202-317-4718
	null	CC:ITA:B04	Finn, Michael D.	<a href="mailto:michael.d.finn@irsounsel.treas.gov">michael.d.finn@irsounsel.treas.gov</a>	202-317-4718
CC:ITA:B04		Finn, Michael D.	<a href="mailto:michael.d.finn@irsounsel.treas.gov">michael.d.finn@irsounsel.treas.gov</a>	202-317-4718	
443	Returns for a Period of Less than 12 Months	CC:ITA:B04	Raymond, Clara L.	<a href="mailto:clara.l.raymond@irsounsel.treas.gov">clara.l.raymond@irsounsel.treas.gov</a>	202-317-4718
		CC:ITA:B08	Dufresne, Sarah F.	<a href="mailto:sarah.f.dufresne@irsounsel.treas.gov">sarah.f.dufresne@irsounsel.treas.gov</a>	202-317-7009
444	Election of Taxable Year Other Than Required Taxable Year	CC:ITA:B04	Raymond, Clara L.	<a href="mailto:clara.l.raymond@irsounsel.treas.gov">clara.l.raymond@irsounsel.treas.gov</a>	202-317-4718
		CC:ITA:B08	Dufresne, Sarah F.	<a href="mailto:sarah.f.dufresne@irsounsel.treas.gov">sarah.f.dufresne@irsounsel.treas.gov</a>	202-317-7009

Code Section	Subject	Office Symbol	Contact	Email	Telephone
446	Change of Accounting Method by EO	SE:T:EO:RA:T:3	Page, Alfred		202-317-8540
		SE:T:EO:RA:T:3	Farson, Stephen B.		202-317-8516
	General Rule for Methods of Accounting (Except Depreciation/Depletion)	CC:ITA:B06	Gleysteen, Anna W.	anna.w.gleysteen@irsounsel.treas.gov	202-317-7007
		CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
	Hedging Transactions	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
	Method of Accounting for Interest	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
	Notional Principal Contracts	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
	446(e)	Automatic Consent for Change of Accounting Method	CC:ITA:B06	Piccolo, Livia M.	livia.m.piccolo@irsounsel.treas.gov
Certain Payments for Use of Property or Services		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
Debt Issuance Costs		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
Depreciation		CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
Financial Products and Financial 'Institutions (including original issue 'discount, market discount, premium, 'interest, mark to market accounting, notional principal contracts, stripped bonds and coupons, bad debt reserves.)		CC:FIP: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
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
Functional Currency Automatic Consent for Change in Accounting Method		CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938
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
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: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	



Code Section	Subject	Office Symbol	Contact	Email	Telephone
446(e) (Continued)	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
	Other Issues Involving Automatic Consent for Change in Accounting Methods	CC:ITA	Hewitt, Evan K.	evan.k.hewitt@irsounsel.treas.gov	202-317-7002
		CC:ITA:B06	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007
	Other Issues Involving Non-Automatic Consent for Change in Accounting Method	CC:ITA:B06	Romano, Mia C.	mia.c.romano@irsounsel.treas.gov	202-317-7007
CC:ITA:B07		Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005	
447	Method of Accounting for Corporations Engaged in Farming	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
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	Gleysteen, Anna W.	anna.w.gleysteen@irsounsel.treas.gov	202-317-7007
451	Constructive Receipt in Compensation	CC:EEE:EB:EC	Branch Contact		202-317-5600
		CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
	Deferred Compensation Payments	CC:EEE:EB:EC	Branch Contact		202-317-5600
	General Rule for Taxable Year of Inclusion	CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100		
453	Installment Method	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Razaa, Harith J.	harith.j.razaa@irsounsel.treas.gov	202-317-7006
453A	Special Rules for Nondealers	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
454(c)	Matured United States Savings Bonds	CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003
455	Prepaid Subscription Income (except elections)	CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	White, Patrick E.	patrick.e.white@irsounsel.treas.gov	202-317-7003

Code Section	Subject	Office Symbol	Contact	Email	Telephone
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:EEE:EB:QP2	Kost, Keith R.	keith.r.kost@irsounsel.treas.gov	202-317-6799
		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
	Tax Treatment of Participants in Ineligible Plans	CC:EEE:EB:QP4	Press, Cheryl E.	cheryl.e.press@irsounsel.treas.gov	202-317-4148
		CC:EEE:EB:QP2	Kost, Keith R.	keith.r.kost@irsounsel.treas.gov	202-317-6799
457A	Nonqualified Deferred Compensation From Certain Tax Indifferent Parties	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
	Nonqualified Deferred Compensation From Certain Tax Indifferent Plans	CC:EEE:EB:EC	Branch Contact		202-317-5600
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
460	Special Rules for Long-Term Contracts	CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Kim, Sue Jean	sue-jean.kim@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
461	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	CC:ITA:B01	Castillo Valle, Maria T.	maria.castillo-valle@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
	General Rule for Taxable Year of Deduction - Economic Performance	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
CC:ITA:B03	Merson, Christine L.	christine.l.merson@irsounsel.treas.gov	202-317-5100		
464	Limitations on Deduction for Certain Farming	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
465	Deductions Limited to Amount at Risk	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050

Code Section	Subject	Office Symbol	Contact	Email	Telephone
467	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:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
468A	Special Rules for Nuclear Decommissioning Costs	CC:PSI:B06	Price, Christopher F.	christopher.f.price@irsounsel.treas.gov	202-317-4743
		CC:PSI:B06	Brander, Elimelech	elimelech.brander@irsounsel.treas.gov	202-317-4331
468B	Special Rules for Designated Settlement Funds	CC:ITA:B06	Gleysteen, Anna W.	anna.w.gleysteen@irsounsel.treas.gov	202-317-7007
469	Passive Activity Losses and Credits Limited	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
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
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
471	General Rule for Inventories	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007
472	Last-In, First-Out Inventories	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007
473	Qualified Liquidations of LIFO Inventories	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007
475	Mark to Market Accounting Method for Dealers in Securities	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP:B03	LaPlante, Jonathan A.	jonathan.a.laplante@irsounsel.treas.gov	202-317-3900
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	Romano, Mia C.	mia.c.romano@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	Factual Determinations Interest on Certain Deferred Payments	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		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		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
501(c)(12)	Cooperative Telephone or Electric Organizations	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
501(c)(13)	Cemetery Companies	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
501(c)(14)	Credit Unions & Cooperative Banks	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
501(c)(17)	Supplemental Unemployment Benefits	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
501(c)(2)	Title Holding Company	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
501(c)(21)	Black Lung Trusts	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
501(c)(3)	Amateur Athletic Organizations	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	Churches & Religious Organizations	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	Colleges and Universities	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
	Foreign Organizations/Activities	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
501(c)(3) (Continued)	General	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
	Health Care	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Instrumentalities	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	Internet Service Providers	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	Legal Aid	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Legislative Activities	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Lessening Governmental Burdens	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Limited Liability Company	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	Low-Income Housing	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
	Political Activities	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800

Code Section	Subject	Office Symbol	Contact	Email	Telephone
501(c)(3) (Continued)	Schools: Private and Charter	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Split Interest Trusts	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
501(c)(4)	Political Activities	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
	Social Welfare Organizations	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
501(c)(8)	Fraternal Beneficiary Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
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:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
501(e)	Cooperative Hospital Service Organizations	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
501(h)	Lobbying Election	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
501(i)	Discrimination by Social Clubs	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
501(j)	Amateur Sports Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
501(k)	Child Care	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
501(l)	Federal Instrumentalities-501(c)(1)	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
502	Feeder Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
503	Prohibited Transactions	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
504	Revocation for Political Activity	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
505	Notification 501(c) (9)	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
507	Termination of Private Foundation Status	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
508	Notification 501(c)(3)	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
509	Private Foundation Defined	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
509(a)(1)&(2)		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
509(a)(3)		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
511-513	Unrelated Business Income	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
512 (VEBAs)	Unrelated Business Taxable Income - VEBAs	CC:EEE:EB:HW	Branch Contact		202-317-5500
514	Debt-Financed Income	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
515	Taxes of Foreign Countries and Possessions of the U.S.	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
521	Exemption of Farmers' Cooperatives	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
526	Shipowners' Protection and Indemnity Associations	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
527	Political Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
528	Certain Homeowners Associations	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
529	Qualified Tuition Plans	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541



Code Section	Subject	Office Symbol	Contact	Email	Telephone
529A	Qualified ABLE Programs	CC:EEE:EOET:EO1	Lieber, Theodore R.	theodore.r.lieber@irsounsel.treas.gov	202-317-5800
		CC:EEE:EOET:EO2	Edlund, Taina	taina.edlund@irsounsel.treas.gov	202-317-4541
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	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B08	Hauck, Jonathan	jonathan.hauck@irsounsel.treas.gov	202-317-7009
		CC:ITA:B03	Place, Kasey A.	kasey.a.place@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
541	Imposition of Personal Holding Company Tax	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
542	Definition of Personal Holding Company	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
543	Personal Holding Company Income	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
544	Rules for Determining Stock Ownership	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
545	Undistributed Personal Holding Company Income	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
546	Income Not Placed on Annual Basis	CC:PSI:B05	Campbell, Barbara J.	barbara.j.campbell@irsounsel.treas.gov	202-317-5121
547	Deduction for Deficiency Dividends	CC:PSI:B05	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
		CC:ITA:B02	Klaver, Joshua S.	joshua.s.klaver@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
562	Rules Applicable in Determining Dividends Eligible for Dividends Paid	CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7011
563	Rules Relating to Dividends Paid After Close of Taxable Year	CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Lee, Chi-Yun	chi-yun.lee@irsounsel.treas.gov	202-317-7011

Code Section	Subject	Office Symbol	Contact	Email	Telephone
564	Dividend Carryover	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Fisher, Kari L.	kari.l.fisher@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
565	Consent Dividends	CC:ITA:B03	Kupferman, Nathaniel A.	nathaniel.a.kupferman@irsounsel.treas.gov	202-317-5100
		CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Klaber, Joshua S.	joshua.s.klaber@irsounsel.treas.gov	202-317-7011
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
581	Definition of Bank	CC:FIP:B03	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	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
584	Common Trust Funds	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
585	Reserves for Losses on Loans of Banks	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
591	Deduction for Dividends Paid on Deposits	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
593	Reserves for Losses on Loans	CC:FIP:B03	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
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
611	Allowance of Deductions for Depletion	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
		CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
612	Basis for Cost Depletion	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
		CC:PSI:B06	Stehn, Maggie M.	maggie.m.stehn@irsounsel.treas.gov	202-317-4547
613	Percentage Depletion	CC:PSI:B06	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
613A	Limitations on Percentage Depletion in	CC:PSI:B06	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
614	Definition of Property	CC:PSI:B06	Hyde, Charles	charles.hyde@irsounsel.treas.gov	202-317-5214
616	Development Expenditures	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:PSI:B06	Garcia, Martha M.	martha.s.mcrec@irsounsel.treas.gov	202-317-5123

Code Section	Subject	Office Symbol	Contact	Email	Telephone
631(a)&(b)	Gain or Loss in the Case of Timber	CC:PSI:B06	Branch Contact		202-317-6853
631(c)	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:PSI:B06	Branch Contact		202-317-6853
636	Income Tax Treatment of Mineral Production Payments	CC:PSI:B06	Garcia, Martha M.	martha.s.mcree@irsounsel.treas.gov	202-317-5123
641	Imposition of Tax	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
642	Special Rules for Credits and Deductions	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
642(c)(5)	Definition of Pooled Income Fund	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
643	Definitions Applicable to Subparts A, B, C, and D	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
643(h)	Distributions by Certain Foreign Trusts Through Nominees	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
643(i)	Loans From Foreign Trusts	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
644	Taxable Year of Trusts	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
646	Certain Revocable Trusts Treated as Part of Estate	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
651	Deduction for Trusts Distributing Current Income Only	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
662	Inclusion of Amounts in Gross Income of 'Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
663	Special Rules Applicable to Sections 661 and 662	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
664	Charitable Remainder Trusts	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:PSI:B04	Gespass, Daniel J.	daniel.j.gespass@irsounsel.treas.gov	202-317-4632

Code Section	Subject	Office Symbol	Contact	Email	Telephone
665	Definitions Applicable to Subpart D	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
666	Accumulation Distribution Allocated to Preceding Years	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
671	Deductions, and Credits Attributable to Grantors and Others as Substantial	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
672	Definitions and Rules	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
672(f)	Foreign Grantors of Trusts	CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
673	Reversionary Interests	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
674	Power to Control Beneficial Enjoyment	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
675	Administrative Powers	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
676	Power to Revoke	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
677	Income for Benefit of Grantor	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
678	Person Other Than Grantor Treated as Substantial Owner	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
681	Limitation on Charitable Deduction	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
683	Use of Trust as an Exchange Fund	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
684	Recognition of Gain on Certain Transfers	CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
685	Treatment of Funeral Trusts	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
691	Recipients of Income in Respect of Decedents	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050

Code Section	Subject	Office Symbol	Contact	Email	Telephone
692	Income Taxes of Members of Armed Forces and Victims of Certain Terrorist Attacks on Death	CC:PA:07	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
701	Partners, Not Partnership, Subject to Tax	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
702	Income and Credits of Partner	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
703	Partnership Computations	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
704	Partner's Distributive Share	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
705	Determination of Basis of Partner's Interest	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
706	Taxable Year of Partner and Partnership	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
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:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
708	Continuation of Partnership	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
709	Treatment of Organization and Syndication Fees	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
721	Nonrecognition of Gain or Loss on Contribution	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
722	Basis of Contributing Partner's Interest	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
723	Basis of Property Contributed to Partnership	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
731	Extent of Recognition of Gain or Loss on Distribution	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
732	Basis of Distributed Property Other Than Money	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
733	Basis of Distributee Partner's Interest	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
735	Character of Gain or Loss on Disposition of Distributed Property	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050

Code Section	Subject	Office Symbol	Contact	Email	Telephone
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
737	Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
742	Basis of Transferee Partner's Interest	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
743	Optional Adjustment to Basis of Partnership Property	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
751	Unrealized Receivables and Inventory Items	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
752	Treatment of Certain Liabilities	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
753	Partner Receiving Income in Respect of Decedent	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
755	Rules for Allocation of Basis	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
761	Terms Defined	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
776	Special Rules for Partnerships Holding Oil and Gas Properties	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
777	Regulations	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
		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	904-661-4221
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	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
832	Insurance Company Taxable Income	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
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	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
841	Credit for Foreign Taxes	CC:INTL:B05	Baik, Je Y.	je.y.baik@irsounsel.treas.gov	904-661-4221
		CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
842	Foreign Companies Carrying on Insurance Business	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
		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	904-661-4221
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	904-661-4221
846	Discounted Unpaid Losses Defined	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
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	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
852	Taxation of Regulated Investment Companies and Their Shareholders	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
853	Foreign Tax Credit Allowed to	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:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936

Code Section	Subject	Office Symbol	Contact	Email	Telephone
854	Limitations Applicable to Dividends Received From Regulated Investment Company	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:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	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
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:B02	Audet, Bernard J.	bernard.j.audet@irsounsel.treas.gov	202-317-4415
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
860A	Taxation of REMIC's	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860B	Taxation of Holders of Regular Interests	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860C	Taxation of Residual Interests	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860D	REMIC Defined	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		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	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846



Code Section	Subject	Office Symbol	Contact	Email	Telephone
860F	Other Rules	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860G	Other Definitions and Special Rules	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
860H-L	Taxation of FASITS	CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irsounsel.treas.gov	801-799-6624
861-864	Part I. Determination of Sources of Income	CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
		CC:SL:2:G8	Budde, John E.	john.e.budde@irsounsel.treas.gov	513-975-6841
		CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irsounsel.treas.gov	801-799-6624
		CC:LB:5:LN	Dewald, Joseph P.	joseph.p.dewald@irsounsel.treas.gov	949-575-6519
861(a)(4)-862(a)(4)	Software and Cloud Transactions (Characterization)	CC:INTL:B06	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6939
863(b)	Income Partly from Within and Partly from Without U.S.	CC:INTL:B06	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6939
863(c)	Source for Certain Transportation Income	CC:INTL:B06	Fulle, Christopher E.	christopher.e.fulle@irsounsel.treas.gov	202-317-6939
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	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
		CC:INTL:B04	Rowland, Chadwick P.	chadwick.p.rowland@irsounsel.treas.gov	202-317-6937
865	Source Rules for Personal Property Sales	CC:INTL:B03	Cowan, Jeffrey P.	jeffrey.p.cowan@irsounsel.treas.gov	202-317-6936
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
871(b)	Effectively Connected Income (ECI) - income connected with US Business	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
873	Deductions of a nonresident alien individual	CC:INTL:B01	Branch Contact		202-317-6933
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
875	Partnerships; Beneficiaries of Estates or Trusts	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
876	Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands	CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
877	Expatriation of U.S. Citizens & Residents	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
877A	Tax Responsibilities of Expatriation	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Branch Contact		202-317-6933
		CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@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
		CC:INTL:B01	Connery, Ryan M.	ryan.m.connery@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
		CC:INTL:B01	Connery, Ryan M.	ryan.m.connery@irsounsel.treas.gov	202-317-6933
882	Effectively Connected Income (ECI) - income connected with foreign corporations	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
883	Reciprocal Shipping Exemption	CC:INTL:B01	Branch Contact		202-317-6933
		CC:INTL:B01	Connery, Ryan M.	ryan.m.connery@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
884	Branch Profits Tax	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Connery, Ryan M.	ryan.m.connery@irsounsel.treas.gov	202-317-6933
892	Income of Foreign Governments and of International Organizations	CC:INTL:B05	Death, Joel S.	joel.s.death@irsounsel.treas.gov	202-317-6938

Code Section	Subject	Office Symbol	Contact	Email	Telephone
894	Business profits	CC:INTL:B01	Branch Contact		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	Lew, Mae J.	mae.j.lew@irsounsel.treas.gov	202-317-3800
		CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
	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
	New Zealand	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
	Offshore industries	CC:INTL:B01	Branch Contact		202-317-6933
		CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
	Pension	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
Permanent Establishment	CC:INTL:B01	Branch Contact		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:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
		CC:SL:2:G8	Budde, John E.	john.e.budde@irsounsel.treas.gov	513-975-6841
		CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
902	Deemed Paid Foreign Tax Credit	CC:SL:2:G8	Budde, John E.	john.e.budde@irsounsel.treas.gov	513-975-6841
		CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
903	Creditability of Foreign Taxes	CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
		CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:SL:2:G8	Budde, John E.	john.e.budde@irsounsel.treas.gov	513-975-6841
904	Limitation on Credit	CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irsounsel.treas.gov	801-799-6624
905	Foreign Tax Credit Adjustments	CC:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936
906	Nonresident Alien Individuals & Foreign Corporations	CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irsounsel.treas.gov	801-799-6624

Code Section	Subject	Office Symbol	Contact	Email	Telephone
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL:B03	Cowan, Jeffrey P.	jeffrey.p.cowan@irsounsel.treas.gov	202-317-6936
909	Foreign Tax Credit Splitting Events	CC:INTL:B03	Parry, Jeffrey L.	jeffrey.l.parry@irsounsel.treas.gov	801-799-6624
		CC:INTL:B03	Walsh, Suzanne M.	suzanne.m.walsh@irsounsel.treas.gov	202-317-6936
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
931-935	Subpart D. Possessions of the United States	CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
	Subpart D. Possessions of the United States; Virgin Islands	CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
937	Residence and Source in U.S. Territories	CC:INTL:B07	Conaway, Sean P.	sean.p.conaway@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
953	Insurance Income	CC:INTL:B05	Firehock, Josephine H.	josephine.firehock@irsounsel.treas.gov	202-317-6938
		CC:INTL:B04	Jeruchim, Kenneth A.	kenneth.a.jeruchim@irsounsel.treas.gov	202-317-6937
953(d)	Elections	CC:INTL:B02	Crabtree, Kristine A.	kristine.a.crabtree@irsounsel.treas.gov	202-317-6934
		CC:INTL:B02	Hwa, Kate Y.	kate.y.hwa@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
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL:B04	Rowland, Chadwick P.	chadwick.p.rowland@irsounsel.treas.gov	202-317-6937
960	Foreign Taxes Deemed Paid	CC:INTL:B03	Walsh, Suzanne M.	suzanne.m.walsh@irsounsel.treas.gov	202-317-6936
		CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
961	Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property	CC:INTL:B04	Rowland, Chadwick P.	chadwick.p.rowland@irsounsel.treas.gov	202-317-6937
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:SL:2:G8	Budde, John E.	john.e.budde@irsounsel.treas.gov	513-975-6841
		CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
985	Changes in Functional Currency	CC:INTL:B05	Merkel, Peter D.	david.p.merkel@irsounsel.treas.gov	202-317-6938

Code Section	Subject	Office Symbol	Contact	Email	Telephone
985-989	Subpart J: Foreign Currency Transactions	CC:INTL:B05	Cohen, Raphael J.	raphael.j.cohen@irsounsel.treas.gov	202-317-6938
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936
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 Corporations)	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:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		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:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
	Modifications of Debt Instruments and Derivatives	CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
1011	Adjusted Basis for Determining Gain or Loss	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		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
1011(b)	Bargain Sales to a Charitable Organization	CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1012	Basis of Property--Cost	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		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	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1013	Basis of Property Included in Inventory	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1014	Basis of Property Acquired from a Decedent	CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
1016	Adjustments to Basis	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
1016(a)(2)	Depreciation, Obsolescence, Amortization & Depletion Since February 28, 1913	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
1016(a)(21)	Section 1059	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1016(a)(3)	Property Acquired Before and After 28-Feb-13	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1016(a)(6)	Adjustments to Basis in the Case of Any Municipal Bond to the Extent Provided in Section 75(a)(2)	CC:FIP:B03	Kim, Charles H.	charles.h.kim@irsounsel.treas.gov	202-317-4880
		CC:FIP:B05	Grant, Jian H.	jian.h.grant@irsounsel.treas.gov	202-317-5112
1016(a)(7)	Sale of Residence	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:ITA:B05	Aramburu, John M.	john.m.aramburu@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Raymond, Clara L.	clara.l.raymond@irsounsel.treas.gov	202-317-4718
1017	Discharge of Indebtedness	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1019	Property on Which Lessee Has Made Improvements	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:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
1021	Sale of Annuities	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
1022	Property acquired from a decedent dying in year 2010	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
1031	Exchange of Property Held for Productive Use or Investment	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		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	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
1031(a)	Exchanges of Personal Property	CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1031(a)(3)	Deferred Exchanges	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
1032	Exchange of Stock for Property	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1033	Involuntary Conversions	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
1033(g)	Sales or Exchanges to Implement Microwave Relocation Policy	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
1033(k)	Sales or Exchanges Under Certain Hazard Mitigation Programs	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
1034 (Repealed)	Rollover of Gain on Sale or Exchange of Principal Residence	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Toomey, Stephen J.	stephen.j.toomey@irsounsel.treas.gov	202-317-4718
1035	Certain Exchanges of Insurance Policies	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
1036	Stock for Stock of Same Corporation	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1037	Certain Exchanges of United States Obligations	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1038	Certain Reacquisition's of Real Property	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
1040	Transfer of Certain Farm, etc., Real Property	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011



Code Section	Subject	Office Symbol	Contact	Email	Telephone
1041	Transfers of Property Between Spouses or Incident to Divorce	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
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:EEE:EB:QP3	Ricotta, John T.	john.t.ricotta@irsounsel.treas.gov	202-317-4102
		CC:EEE:EB:QP3	Lehr, Naomi	naomi.lehr@irsounsel.treas.gov	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:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
1051	Property Acquired During Affiliation	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
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	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
1054	Certain Stock of Federal National Mortgage Association	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1055	Redeemable Ground Rents	CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
1058	Transfer of Securities Under Certain Agreements	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1059(e)	Special Rules for Certain Distributions	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1081	Nonrecognition of Gain or Loss on 'Exchanges or Distributions in Obedience 'to Orders of Securities and Exchange Commission	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1082	Basis for Determining Gain or Loss	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
1083	Definitions	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1091	Loss from Wash Sales of Stock or Securities	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
1092	Straddles	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
1201	Alternative Tax For Corporations	CC:ITA:B04	Dunlap, Jonathan A.	jonathan.a.dunlap@irsounsel.treas.gov	202-317-4718
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:ITA:B04	Mathis, Jalisa D.	jalisa.d.mathis@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Saideman, Lewis	lewis.saideman@irsounsel.treas.gov	202-317-7009

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1211	Limitation on Capital Losses	CC:ITA:B01	Lee-Won, Alicia S.	alicia.s.lee-won@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Bukis, Elizabeth	elizabeth.bukis@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
1212	Capital Loss Carrybacks and Carryovers	CC:ITA:B02	Bukis, Elizabeth	elizabeth.bukis@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Boone, Elizabeth A.	elizabeth.a.boone@irsounsel.treas.gov	202-317-5100
1221	Capital Asset Defined	CC:ITA:B02	Cohn, Peter A.	peter.a.cohn@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Terhaar, Samuel H.	samuel.h.terhaar@irsounsel.treas.gov	202-317-5100
1221(a)(4)	Accounts or Notes Receivable	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1221(a)(6)	Commodity Derivative Financial Instruments	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1221(a)(7)	Hedging Transaction	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1222	Other Terms Relating to Capital Gains and Losses	CC:ITA:B08	Hauck, Jonathan	jonathan.hauck@irsounsel.treas.gov	202-317-7009
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
1223	Holding Period of Property	CC:ITA:B02	Stenchever, Nicole J.	nicole.j.stenchever@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
		CC:ITA:B02	Heminsley, Ian D.	ian.d.heminsley@irsounsel.treas.gov	202-317-7011
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	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Choi, Elizabeth	elizabeth.choi@irsounsel.treas.gov	202-317-5100
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	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
		CC:ITA:B03	Jackson, Hunter Samuel	hunter.s.jackson@irsounsel.treas.gov	202-317-5100
1233	Gains and Losses from Short Sales	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1234	Options to Buy or Sell	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		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	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1235	Sale or Exchange of Patents	CC:PSI:B05	Holmes, James A.	james.a.holmes@irsounsel.treas.gov	202-317-5114
1236	Dealers in Securities	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
1237	Real Property Subdivided For Sale	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	Baker, Lynlee C.	lynlee.c.baker@irsounsel.treas.gov	202-317-6937
		CC:INTL	McCarrick, Shane M.	shane.m.mccarrick@irsounsel.treas.gov	202-317-3800
		CC:INTL:B04	Williams, Jr., Robert	robert.williamsjr@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:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Horn, Sharon Y.	sharon.y.horn@irsounsel.treas.gov	202-317-7003
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
		CC:ITA:B01	Schechet, Aliza N.	aliza.schechet@irsounsel.treas.gov	202-317-7003
1254	Gain from Disposition of Interest in Mineral Property	CC:PSI:B06	Garcia, Martha M.	martha.s.mcree@irsounsel.treas.gov	202-317-5123
1255	Gain from Disposition of section 126 Property	CC:PSI:B06	Brander, Elimelech	elimelech.brande@irsounsel.treas.gov	202-317-4331

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1256	Section 1256 Contracts Marked to Market	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B01	Kim, Douglas H.	douglas.h.kim@irsounsel.treas.gov	202-317-7003
1258	Recharacterization of Gain from Certain Financial Transactions	CC:FIP:B03	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1259	Constructive Sales Treatment for Appreciated Financial Positions	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
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	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		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	202-317-4520
		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
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1273	Determination of Amount of Original Issue Discount	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
		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
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
1275	Other Definitions and Special Rules	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
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	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		CC:FIP:B01	Chin, Michael Y.	michael.y.chin@irsounsel.treas.gov	202-317-5846
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1278	Definitions and Special Rules	CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
		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
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1283	Definitions and Special Rules	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
1286	Tax Treatment of Stripped Bonds	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		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
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	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
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
1301	Average of Farm Income over 3 years	CC:ITA:B02	Basso, Robert J.	robert.j.basso@irsounsel.treas.gov	202-317-7011
		CC:ITA:B03	Husain, Daniyal S.	daniyal.s.husain@irsounsel.treas.gov	202-317-5100
1311-1314	Correction of Error (Mitigation Provisions)	CC:ITA:B06	Romano, Mia C.	mia.c.romano@irsounsel.treas.gov	202-317-7007
		CC:PA:07	Bever, Daniel A.	daniel.a.bever@irsounsel.treas.gov	202-317-6834
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	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
1351	Treatment of Recoveries of Foreign Expropriation Losses (Other than Insurance Companies)	CC:ITA:B05	Lewandowski, Alina N.	alina.n.lewandowski@irsounsel.treas.gov	202-317-7006
1361	S Corporation Defined	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1362	Election; Revocation; Termination	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1363	Effect of Election on Corporation	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1363(d)(f)	Recapture of LIFO Benefits	CC:ITA:B06	Braden, Andrew S.	andrew.s.braden@irsounsel.treas.gov	202-317-7007

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1366	Pass-thru of Items to Shareholders	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1368	Distributions	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1371	Coordination with Subchapter C	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1373	Foreign Income	CC:INTL:B03	Gilman, Michael I.	michael.i.gilman@irsounsel.treas.gov	202-317-6936
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1374	Tax Imposed on Certain Built-in Gains	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1377	Definitions and Special Rule	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
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:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
1381	Organizations to Which Part Applies	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1382	Taxable Income of Cooperatives	CC:PSI:B05	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:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1385	Amounts Includible in Patron's Gross Income	CC:PSI:B05	McDonnell, David H.	david.h.mcdonnell@irsounsel.treas.gov	202-317-5106
1388	Definitions: Special Rules (Co-Ops)	CC:PSI:B05	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



Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Poole, Donza	donza.poole@irsounsel.treas.gov	202-317-5437
1400		CC:EEE:EB:HW	Branch Contact		202-317-5500
	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	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
		CC:ITA:B04	Finn, Michael D.	michael.d.finn@irsounsel.treas.gov	202-317-4718
1400C	Wash., DC First-Time Homebuyer Credit	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B08	Osborne, Martin L.	martin.l.osborne@irsounsel.treas.gov	202-317-7009
1400D		CC:EEE:EB:HW	Branch Contact		202-317-5500
1400E	Renewal Communities	CC:ITA:B07	Magee, Charles J.	charles.j.magee@irsounsel.treas.gov	202-317-7005
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	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1400L(e)	Advance Refunding Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
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 Zone	CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
1400N(a)	Qualified Gulf Opportunity Zone Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
1400N(b)	Advance Refunding Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
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
		CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@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	Som de Cerff, Johanna L.	johanna.somdecerff@irsounsel.treas.gov	202-317-4567
		CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
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:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
1400R	Employee Retention Credit (repealed 2018)	CC:EEE:EB:HW	Branch Contact		202-317-5500
1400S(a)		CC:ITA:B06	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1400S(b)		CC:ITA:B06	De Sousa, Brian J.	brian.j.desousa@irsounsel.treas.gov	202-317-7007
		CC:ITA:B01	Kirman, Eugene	eugene.kirman@irsounsel.treas.gov	202-317-7003
	null	CC:ITA:B02	Lawrence, Morgan E.	morgan.e.lawrence@irsounsel.treas.gov	202-317-7011
1400S(d)	Special Rule for Determining Earned Income	CC:ITA:B05	Razaa, Harith J.	harith.j.razaa@irsounsel.treas.gov	202-317-7006
1400S(e)	(New) 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:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
1400U-2	Recovery Zone Economic Development Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
		CC:FIP:B05	Grant, Jian H.	jian.h.grant@irsounsel.treas.gov	202-317-5112
1400U-3	Recovery Zone Facility Bonds	CC:FIP:B05	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
1400Z	Opportunity Zones	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B08	DiMattia, Dominic D.	dominic.d.dimattia@irsounsel.treas.gov	202-317-7009
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
1400Z-1	Designation	CC:ITA:B08	Reigle, Erika C.	erika.c.reigle@irsounsel.treas.gov	202-317-7009
		CC:ITA:B08	Dufresne, Sarah F.	sarah.f.dufresne@irsounsel.treas.gov	202-317-7009
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
1400Z-2	Special rules for capital gains invested in opportunity zones	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:B05	Razaa, Harith J.	harith.j.razaa@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Walker, Kyle L.	kyle.l.walker@irsounsel.treas.gov	202-317-4718
1401	Rate of Tax (Tax on Self-Employment)	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
1402	Definitions	CC:EEE:EOET:ET1	Pond, Dixie M.	dixie.m.pond@irsounsel.treas.gov	202-317-4832
		CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
1403	Miscellaneous Provisions	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
1411	Net Investment Income Tax	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1441	Withholding of Tax on Nonresident Aliens	CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1442	Withholding of Tax on Foreign Corporations	CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1443	Foreign Tax-Exempt Organizations	CC:INTL:B01	Seth, Subin	subin.seth@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
		CC:LB:4	Fienberg, Jeffrey B.	jeffrey.b.fienberg@irsounsel.treas.gov	954-423-7948
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:B04	Rowland, Chadwick P.	chadwick.p.rowland@irsounsel.treas.gov	202-317-6937
		CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		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
1471	Withholdable Payments to Foreign Financial Institutions	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
1472	Withholdable Payments to Other Foreign Entities	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
1473	Definitions (for chapter 4)	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
1474	Special Rules (for chapter 4)	CC:INTL:B01	Sweeney, John J.	john.j.sweeney@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1502	Loss Disallowance - Treasury Regulation 1.1502-20	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
	Regulations	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1503(d)	Dual Consolidated Losses	CC:LB:2:NEW:1	Bennett, Robert T.	robert.t.bennett@irsounsel.treas.gov	973-681-6613
		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
1504	Definitions	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
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
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1552	Earnings and Profits	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181

Code Section	Subject	Office Symbol	Contact	Email	Telephone
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
2001	Imposition and Rate of Tax	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2001-2016	Estate Tax and Credits	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2010	Unified Credit Against Estate Tax	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2011	Credit for State Death Taxes	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2012	Credit for Gift Tax	CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2013	Credit for Tax on Prior Transfers	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2014	Credit for Foreign Death Taxes	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2015	Credit for Death Taxes on Remainders	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2016	Recovery of Taxes Claimed as Credit	CC:PSI: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:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2031-2046	Gross Estate	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2032	Alternate Valuation	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2032A	Valuation of Certain Farm, etc., Real Property	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2032A(f)	Period of Limitations	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2032A(g)	Corporations and Partnerships	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2033	Property in Which the Decedent had an Interest	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2034	Dower or Courtesy Interests	CC:PSI: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:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2036	Transfers with Retained Life Estate	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2037	Transfers Taking Effect at Death	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642

Code Section	Subject	Office Symbol	Contact	Email	Telephone
2038	Revocable Transfers	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2039	Annuities	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
2040	Joint Interests	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2042	Proceeds of Life Insurance	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2043	Transfers for Insufficient Consideration	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2045	Prior Interests	CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2046	Disclaimers	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2051-2056	Estate Tax Deductions	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2053	Expenses, Indebtedness, and Taxes	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2054	Losses	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2055	Transfers for Public, Charitable, and	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2057	Family-Owned Business Interest	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
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:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642

Code Section	Subject	Office Symbol	Contact	Email	Telephone
2101-2106	Nonresident Alien Estates	CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@irsounsel.treas.gov	202-317-6933
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
2102	Credits Against Tax	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2103	Definition of Gross Estate	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2104	Property Within the US	CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
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:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2106	Taxable Estate	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2107	Expatriation to Avoid Tax	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
2201	Members of the Armed Forces Dying in Combat	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2201-2210	Miscellaneous Estate Tax Provisions	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2203	Definition of Executor	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2205	Reimbursement out of Estate	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2206	Liability of Life Insurance Beneficiaries	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2207	Liability of Recipient of Power of Appointment Property	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2207B	Right of Recovery Where Decedent Retained Interest	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2208	Certain Residents of Possessions 'Considered Citizens of U.S.	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative.	CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:EEE:EB:QP2	Branch Contact		202-317-6790



Code Section	Subject	Office Symbol	Contact	Email	Telephone
2501	Imposition of Gift Tax	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2501-2519	Gift Tax and Transfers	CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2502	Rate of Tax	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2503	Taxable Gifts	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
2504	Taxable Gifts for Preceding Calendar Periods	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2505	Unified Credit Against Gift Tax	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2511	Transfers in General	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art)	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2513	Gift by Husband or Wife to Third Party	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2514	Powers of Appointment	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
2515	Treatment of Generation Skipping Transfer Tax	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2516	Certain Property Settlements	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2517(Repealed)	Certain Annuities Under Qualified Plans Litigation Issues Only	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2518	Disclaimers	CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
		CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893

Code Section	Subject	Office Symbol	Contact	Email	Telephone
2519	Disposition of Certain Life Estates	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2522	Charitable and Similar Gifts	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2522-2524	Gift Tax Deductions	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635
2524	Extent of Deductions	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2601	Tax Imposed	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
2602	Amount of Tax	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2603	Liability for Tax	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2604	Credit for Certain State Taxes	CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2611	Generation-Skipping Transfer Defined	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
		CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2613	Skip Person and Non-Skip Person Defined	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2621	Taxable Amount in Case of Taxable Termination	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2622		CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2623	Taxable Amount in Case of Direct Skip	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2624	Valuation	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2632	Exemption	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2641	Applicable Rate	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2642	Inclusion Ratio	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
		CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2651	Generation Assignment	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2652	Other Definitions	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632

Code Section	Subject	Office Symbol	Contact	Email	Telephone
2653	Taxation of Multiple Skips	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
2654	Special Rules	CC:PSI:B04	Gespas, Daniel J.	daniel.j.gespas@irsounsel.treas.gov	202-317-4632
		CC:PSI:B04	Ro-Kim, Juli R.	juli.ro.kim@irsounsel.treas.gov	202-317-4639
2661	Administration	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2663	Regulations	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
2701	Transfers of Interests in Corporations or Partnerships	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
2701-2704	Special Valuation Rules	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2702	Transfers of Interests in Trusts	CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
2703	Rights and Restrictions Disregarded	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
		CC:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:SL:1:G3	Lyons, Scott L.	scott.l.little@irsounsel.treas.gov	336-690-6330
2704	Lapsing Rights and Restrictions	CC:PSI:B04	Finlow, Leslie H.	leslie.h.finlow@irsounsel.treas.gov	202-317-4637
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
2801	Gifts and Bequests from Expatriates	CC:PSI:B04	Wolf, S. Eva	s.eva.wolf@irsounsel.treas.gov	202-317-3893
		CC:PSI: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		202-317-6798
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3121(d)	Employee (Worker Classification)	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
3121(g)	Agricultural Labor	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3201-3233	Railroad Retirement Tax Act (RRTA)	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3301-3311	Federal Unemployment Tax Act	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3401(d)(1)	Control of the Payment of Wages (Statutory Employer)	CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774
		CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774

Code Section	Subject	Office Symbol	Contact	Email	Telephone
3401-3404	Collection of Income Tax at Source on Wages	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3402(f)	Withholding Compliance (WHC) Program (Lock-in-letters)	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
	Withholding Exemptions (Form W-4)	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
3402(g)	Supplemental Wage Withholding	CC:EEE:EOET:ET2	Kelley, Alfred G.	alfred.g.kelley@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET1	Branch Contact		202-317-6798
3402(o)	Sub Pay	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
3402 (q)	Income Tax Collected at Source (Gambling)	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
3402(r)	Withholding on taxable payments of Indian Gaming Profits	CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
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@irsounsel.treas.gov	202-317-6845
3501-3506	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:EEE:EOET:ET2	Branch Contact		202-317-4774
		CC:EEE:EOET:ET1	Branch Contact		202-317-6798
3502	Explanation of Taxpayers' Interview Rights	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.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@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
3507		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	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4001 (Repealed)	Passenger Vehicles	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4002 (Repealed)	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4003 (Repealed)	Special Rules	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4041	Special Fuels	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4043	Fractional Aircraft (excise tax)	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4064	Gas Guzzler[s] Tax	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4071-4073	Tires	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4081-4102	Fuels	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4081-4105	Taxable Fuels	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4082	Exemption for Diesel Fuel	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4083	Diesel Fuel (Search and Seizure Issues)	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4091 (New) (Repealed)	Imposition of Tax (Diesel and Aviation)	CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
4091 (Repealed)		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4101	Petroleum Products Registration	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4102	Inspection of Records by Local Officers	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4104	Information Reporting	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4105	Two Party Exchanges	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4121	Imposition of Tax on Coal	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4131-4132	Certain Vaccines	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4161-4162	Sporting Goods	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4217	Leases	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4218	Use by Manufacturer or Importer Considered Sale	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4219	Tax on Sales by Other than Manufacturer or Importer	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4221	Certain Tax Free Sales	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4222	Registration	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4223	Special Rules for Further Manufacture	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4225	Exemption of Articles Produced or Manufactured by Indians	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4251-4254	Communications	CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
4261	Imposition of Tax (Transportation of Persons by Air)	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4261-4283	Transportation by Air	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4262	Definition of Taxable Transport	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4263	Special Rules	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4271	Imposition of Tax (Transportation of Property by Air)	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4272	Definition of Taxable Transporation, etc.	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4281	Small Air Craft on Nonestablished Lines	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4282	Transportation by Air for Other Members of Affiliated Group	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4291	Cases Where Persons Receiving Payment Must Collect Tax	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4293	Exemptions for US and Possessions Special Provisions Applicable to Services	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4371-4374	Policies Issued by Foreign Insurers	CC:INTL:B05	Ramaswamy, Sheila N.	sheila.n.ramaswamy@irsounsel.treas.gov	202-317-6938
		CC:INTL:B05	Deuth, Joel S.	joel.s.deuth@irsounsel.treas.gov	202-317-6938
4375	Heath Insurance Fee	CC:EEE:EB:HW	Branch Contact		202-317-5500
4376	Self-insured Health Plans Fee	CC:EEE:EB:HW	Branch Contact		202-317-5500
4377	Definitions for Health Insurance and Health Plans Fee	CC:EEE:EB:HW	Branch Contact		202-317-5500
4401-4423	Wagering Excise Tax	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4402	Exemptions	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4403	Record Requirements	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4404	Territorial Extent	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4411	Imposition of Tax (Occupational)	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4471-4472	Transportation by Water	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4481-4484	Tax on Highway Motor Vehicle Use	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4482	Definitions	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4483	Exemptions	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4611	Environmental Taxes	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274



Code Section	Subject	Office Symbol	Contact	Email	Telephone
4612	Definitions and Special Rules	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4661-4662	Tax on Certain Chemicals	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4671-4672	Tax on Certain Imported Substances	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4681-4682	Ozone-Depleting Chemicals	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
4911	Excess Lobbying Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4912	Disqualifying Lobbying Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4940	Foundation Investment Income Tax	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4941	Taxes on Self-Dealing	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4942	Failure to Distribute Income	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4942(j)(3)	Private Operating Foundations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4943	Excess Business Holdings	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4944	Jeopardizing Investments	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4945	Taxable Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4946	Disqualified Persons	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4947	Nonexempt Trusts	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4948	Foreign Private Foundations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4951-4953	Black Lung Benefit Trusts	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4955	Political Expenditures of Section 501(c)(3)	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4958	Excess Benefits Transactions (Intermediate Sanctions)	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4959	Taxes on failures by hospital organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4961-4963	Abatement of Taxes	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4965	Tax on Prohibited Tax Shelter Transactions	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
4966	Taxes on Sponsoring Organizations (Donor Advice Funds)	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4967	Taxes on Prohibited Benefits (Donor Advised Funds)	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4968	Excise tax based on investment income of private colleges and universities	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
4971-4975	Excise Taxes - Qualified Pension, etc. Plans	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:HW	Branch Contact		202-317-5500
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
4976	Excise Taxes - Welfare Benefits Plans	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
	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	Ricotta, John T.	john.t.ricotta@irsounsel.treas.gov	202-317-4102
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 Securities	CC:EEE:EB:QP3	Ricotta, John T.	john.t.ricotta@irsounsel.treas.gov	202-317-4102
		T:EP	Hotline		877-829-5500
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
		T:EP	Hotline		877-829-5500
		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
		T:EP	Hotline		877-829-5500
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	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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	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:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
5000A(g)	Administration and procedure	CC:PA:05	Ryan, Walter	walter.ryan@irsounsel.treas.gov	202-317-5437
5000B	Indoor Tanning Services	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
5000C	Imposition of tax on certain foreign procurement	CC:INTL:B01	Owens, Richard F.	richard.f.owens@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Williams, Alan S.	alan.s.williams@irsounsel.treas.gov	202-317-6933
5881	Greenmail	CC:ITA:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:ITA:B05	Razaa, Harith J.	harith.j.razaa@irsounsel.treas.gov	202-317-7006
5891	Structured Settlements	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		CC:ITA:B05	Griffin, Kyle C.	kyle.c.griffin@irsounsel.treas.gov	202-317-7006
		CC:ITA:B04	Lee, YoungNa	youngna.lee@irsounsel.treas.gov	202-317-4718
6011	General Requirement of Return	CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6011-4	Requirement of Statement Disclosing Participation in Reportable Transactions	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
6012	Persons Required to Make Returns	CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845
6017	Self-Employment Tax Return	CC:PA:02	Kapsalis, Christos S.	christos.s.kapsalis@irsounsel.treas.gov	202-317-6844
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
6018	Estate Tax Returns	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6019	Gift Tax Returns	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6020	Returns Prepared For or Executed by Secretary	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
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
		CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6033	Returns by Exempt Organizations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
6033(e)	Special Rules for Lobbying Activities	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
6034(a)	Returns by Trusts Described in Section 4947(a)(2)	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
6034(b)	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
6035	Basis Information to Persons Acquiring Property from Decedent	CC:PSI:B04	Liquerman, Melissa C.	melissa.c.liquerman@irsounsel.treas.gov	202-317-4629
		CC:PSI:B04	Lesho, Karlene M.	karlene.lesho@irsounsel.treas.gov	202-317-4638
		CC:PSI:B04	Douglas, Donna	donna.k.douglas@irsounsel.treas.gov	202-317-4635

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6036	Notice of Qualification as Executor or Receiver	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
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	Florenz, Eric P.	eric.p.florenz@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@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:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6039(I)	Returns and Records With Respect to Employer-Owned Life Insurance Contracts	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
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:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
		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
		CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
6040B,F,G	Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:EEE:EOET:ET2	Branch Contact		202-317-4774

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6041	Form W-2 Issues Only	CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:EEE:EOET:ET2	Kelley, Alfred G.	alfred.g.kelley@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
	Information at Source	CC:PA:01	Prater, William J.	william.j.prater@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
6041A	Returns Relating to Services and Direct Sales	CC:PA:01	French, Marshall T.	marshall.t.french@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:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
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:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
6049	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
	RIC's, REIT's, REMIC's and OID	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP	Blanchard, William E.	william.e.blanchard@irsounsel.treas.gov	202-317-4434
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



Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6050K	Returns Relating to Exchanges of Certain Partnership Interests	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
6050L	Returns Relating to Disposition of Donated Property	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6050M	Returns Relating to Contracts from Federal Agencies	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@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
6050Y	Returns Relating to Certain Life Insurance Contract Transactions	CC:FIP:B04	Sneade, Kathryn J.M.	kathrynjo.m.sneade@irsounsel.treas.gov	202-317-4441
6051	Receipts for Employees	CC:EEE:EOET:ET2	Kelley, Alfred G.	alfred.g.kelley@irsounsel.treas.gov	202-317-4774
		CC:PA:01	Wu, Alexander F.	alexander.f.wu@irsounsel.treas.gov	202-317-6845
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:EEE:EOET:ET2	Kelley, Alfred G.	alfred.g.kelley@irsounsel.treas.gov	202-317-4774
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	Branch Contact		202-317-4774

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6055	Reporting of Health Insurance Coverage	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:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
6057	Annual Registration, etc. (Pension Plans)	T:EP	Hotline		877-829-5500
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
		CC:EEE:EB:QP2	Branch Contact		202-317-6790
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	Dix, Sean M.	sean.m.dix@irsounsel.treas.gov	202-317-6845
		CC:PA:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
6061-6065	Signing Returns	CC:PA:02	Huang, Han	han.huang@irsounsel.treas.gov	202-317-6844
6071-6075	Time for Filing Returns	CC:PA:01	Prater, William J.	william.j.prater@irsounsel.treas.gov	202-317-6845
6081	Extension of Time for Filing Returns	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6103	Confidentiality of Return and Return Information	CC:PA:06	Newsome, Helene R.	helene.r.newsome@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Schwartz, Julie C.	julie.c.schwartz@irsounsel.treas.gov	202-317-6833
6103(k)(4)	Disclosures Under Tax Conventions	CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Phillips, Michelle R.	michelle.r.phillips@irsounsel.treas.gov	202-317-6941
6104	Publicity of Exempt Organization Information	CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:PA:07	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Newsome, Helene R.	helene.r.newsome@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Ahn, Julie E.	jee.e.ahn@irsounsel.treas.gov	202-317-6834
6105	Confidentiality of Information Arising Under Treaty Obligations	CC:INTL	Lew, Mae J.	mae.j.lew@irsounsel.treas.gov	202-317-3800
		CC:PA:06	Schwartz, Julie C.	julie.c.schwartz@irsounsel.treas.gov	202-317-6833
		CC:INTL:B07	Parker, Nathaniel B.	nathaniel.b.parker@irsounsel.treas.gov	202-317-6941
		CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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@irsounsel.treas.gov	202-317-6845
6109	Identifying Numbers	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irsounsel.treas.gov	202-317-6845
6110	Public Inspection of Exempt Organization Written Determinations	CC:PA:07	Ahn, Julie E.	jee.e.ahn@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Panitz, Scott L.	scott.l.panitz@irsounsel.treas.gov	202-317-6833
6111	Registration of Tax Shelters	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
6113	Disclosure of Nondeductibility of Contributions	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
6115	Disclosure Related to Quid Pro Quo Contributions	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
6151	Time and Place for Paying Tax Shown on Return	CC:PA:04	Hershman, Joshua	joshua.p.hershman@irsounsel.treas.gov	202-317-6832
6155	Payment on Notice and Demand	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6157	Payment of Federal Unemployment Tax	CC:EEE:EOET:ET1	Branch Contact		202-317-6798
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
6159	Installment Payment of Tax Liability	CC:PA:05	Ryan, Walter	walter.ryan@irsounsel.treas.gov	202-317-5437
6161-6164	Extensions of time for payment of tax	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6166	Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Interest	CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
6201	Assessment Authority	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6201(d)	Required Reasonable Verification of Information Returns	CC:PA:06	Black, Jennifer	jennifer.m.black@irsounsel.treas.gov	202-317-6833
6201-6204	Assessments	CC:PA:03	Kohn, Debra A.	debra.a.kohn@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
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
6203	Method of Assessment	CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		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
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
6205	Special Rule Applicable to Certain Employment Taxes	CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
6206	Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, and '6427	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6207	Cross References	CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
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
		CC:PA:06	Black, Jennifer	jennifer.m.black@irsounsel.treas.gov	202-317-6833

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6233	Extension to Entities Filing Partnership Returns, etc.	CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Black, Jennifer	jennifer.m.black@irsounsel.treas.gov	202-317-6833
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
		CC:PA:06	Black, Jennifer	jennifer.m.black@irsounsel.treas.gov	202-317-6833
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6302(e)		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6302(f)		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6303	Notice and Demand for Tax	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
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	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
		CC:PA:04	McCormick, Francis M.	francis.m.mccormick@irsounsel.treas.gov	202-317-6832

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
6314	Receipt for Taxes	CC:PA:04	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
6315	Payments of Estimated Income Tax	CC:PA:04	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
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		202-317-6798
		CC:EEE:EOET:ET2	Branch Contact		202-317-4774
6320	Notice and Opportunity for Hearing Upon Filing of Notice of Lien	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
6321	Lien for Taxes	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		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	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
6323	Validity and Priority Against Certain Persons	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
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	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
6325	Release of Lien or Discharge of Property	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6326	Administrative Appeal of Liens	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
6330	Notice and Opportunity for Hearing Before Levy	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		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
6331	Levy and Distraint	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
6332	Surrender of Property Subject to Levy	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		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
6333	Production of Books	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Hershman, Joshua	joshua.p.hershman@irsounsel.treas.gov	202-317-6832
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
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone	
6401	Amounts Treated as Overpayments	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	
		CC:PA:04	Levy, Micah A.	micah.a.levy@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	
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181	
		6402(k)	CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
			CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
6403	Overpayment of Installment	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832	
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600	
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832	
6404	Abatements	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	
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600	
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:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832	
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600	
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	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832	
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832	
6408	State Escheat Laws Not to Apply	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437	



Code Section	Subject	Office Symbol	Contact	Email	Telephone
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
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
6412	Floor Stock Refunds	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6416	Certain Taxes on Sales & Services	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6419	Excise Tax on Wagering	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6420	Gasoline Used on Farms	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6427	Fuels Not Used for Taxable Purposes	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6431	Credit for Qualified Bonds Allowed to Issuer	CC:FIP:B05	Grant, Jian H.	jian.h.grant@irsounsel.treas.gov	202-317-5112
6501	Limitations on Assessment and Collection	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:03	Kohn, Debra A.	debra.a.kohn@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
6503	Suspension of Limitations Period	CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845
6503(a)	Suspension of Running of Period of Limitation	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@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	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
6503(c)	Suspension of Running of Period of Limitation-Taxpayer Outside the United States	CC:PA:03	Kohn, Debra A.	debra.a.kohn@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
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:03	Kohn, Debra A.	debra.a.kohn@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
6503(f)	Suspension of Collection Statute for Wrongful Seizures and Liens	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6503(h)	Suspension of Running of Period of 'Limitations - Cases Under Title 11	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
6504	Cross References	CC:PA:01	Branch Contact		202-317-5413
6511	Limitations on Credit or Refund	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Huang, Han	han.huang@irsounsel.treas.gov	202-317-6844
6512	Limitations in Case of Petition to Tax (decision-document language)	CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6513	Time Tax Considered Paid	CC:PA:01	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
		CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6514	Credit or Refund After Period of Limitation	CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845
		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
6532(a)	Periods of Limitation for Refund Suits	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
6532(b)	Periods of Limitation for Erroneous Refund Suits	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
6532(c)	Periods of Limitation for Suits Under IR 7426	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
6533	Cross References	CC:PA:02	Bergman, David J.	david.j.bergman@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	Chase, Jessica C.	jessica.c.chase@irsounsel.treas.gov	202-317-6845
6621(c)	Increase in Interest for Large Corporate Underpayment	CC:PA:02	Franklin, Michael A.	michael.a.franklin@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	Branch Contact		202-317-4774
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		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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@irs.counsel.treas.gov	202-317-6845
6654-6655	Failure to Pay Estimated Income Tax	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irs.counsel.treas.gov	202-317-6844
6657	Bad Checks	CC:PA:01	Dusenberry, Blaise G.	blaise.g.dusenberry@irs.counsel.treas.gov	202-317-6845
6658	Coordination with Title 11	CC:PA:05	Marler, Chad H.	chad.h.marler@irs.counsel.treas.gov	202-317-5437
6662	Imposition of Accuracy-Related Penalty	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845
6662(e)(h)	Imposition of Accuracy-Related Penalty for Substantial Valuation Misstatement Under Chapter 1	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irs.counsel.treas.gov	202-317-6844
		CC:PA:01	French, Marshall T.	marshall.t.french@irs.counsel.treas.gov	202-317-6845
6662A	Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions.	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irs.counsel.treas.gov	202-317-6844
6663	Imposition of Fraud Penalty	CC:PA:02	Jenkins, Rose E.	rose.e.jenkins2@irs.counsel.treas.gov	202-317-6844
6664	Definitions and Special Rules	CC:PA:02	Jenkins, Rose E.	rose.e.jenkins2@irs.counsel.treas.gov	202-317-6844
6665	Applicable Rules	CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845
6671	Rules for Applications of Assessable Penalties	CC:PA:01	French, Marshall T.	marshall.t.french@irs.counsel.treas.gov	202-317-6845
		CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845
6672	Trust Fund Recovery Penalty	CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irs.counsel.treas.gov	202-317-3600
		CC:PA:04	Bremer, Jason A.	jason.a.bremer@irs.counsel.treas.gov	202-317-6832
6673	Sanctions and Costs Awarded by Courts	CC:PA:02	Wozniak, Karen	karen.e.wozniak@irs.counsel.treas.gov	202-317-6844
6675	Excessive Claim for Fuel Use	CC:PA:01	French, Marshall T.	marshall.t.french@irs.counsel.treas.gov	202-317-6845
		CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845
		CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irs.counsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irs.counsel.treas.gov	202-317-5274
6676	Erroneous Claim for Refund or Credit	CC:PA:02	Bergman, David J.	david.j.bergman@irs.counsel.treas.gov	202-317-6844
		CC:PA:01	Wu, Alexander F.	alexander.f.wu@irs.counsel.treas.gov	202-317-6845

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6677	Failure to File Information with Respect to Foreign Trust	CC:INTL:B01	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B03	Villecco, Tracy M.	tracy.m.villecco@irsounsel.treas.gov	202-317-6936
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	202-317-6833
		CC:PA:02	Jenkins, Rose E.	rose.e.jenkins2@irsounsel.treas.gov	202-317-6844
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		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
	Penalties with respect to Chapter 42	CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
6685	Penalty with respect to Public Inspection Requirements	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	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	202-317-6833
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL:B03	Braun, Corina	corina.braun@irsounsel.treas.gov	202-317-6936
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	T:EP	Hotline		877-829-5500
		CC:EEE:EB:QP1	Branch Contact		202-317-6700
6692	Failure to File Actuarial Report	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		T:EP	Hotline		877-829-5500
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CC:EEE:EB:QP1	Branch Contact		202-317-6700
		T:EP	Hotline		877-829-5500
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Jenkins, Rose E.	rose.e.jenkins2@irsounsel.treas.gov	202-317-6844
6695A	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals.	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6698	Failure to File Partnership Returns	CC:PA:01	Song, Jamie J.	jamie.j.song@irsounsel.treas.gov	202-317-6833
		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
		T:EP	Hotline		877-829-5500
6700	Promoting Abusive Tax Shelters	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
6702	Frivolous Income Tax Return	CC:PA:02	Cutrone, Roseann	roseann.cutrone@irsounsel.treas.gov	202-317-6844
6703	Rules Applicable to Penalties	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@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	202-317-4520
6706	Original Issue Discount Information Requirements	CC:FIP:B03	Culmer, Charles W.	charles.w.culmer@irsounsel.treas.gov	202-317-4528
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:PA:02	Jenkins, Rose E.	rose.e.jenkins2@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Franklin, Michael A.	michael.a.franklin@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	202-317-6833
		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:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	202-317-6844
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:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6715A	Tampering with Dye Injection Systems	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6717	Refusal of Entry	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6718	Failure to Display Registration on Vessels	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6719	Failure to Register	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6721-6724	Failure to Comply with Information Reporting Requirements	CC:PA:01	Lee, Carolyn	carolyn.m.lee@irsounsel.treas.gov	202-317-6845
6725	Failure to Report Information under Section 4101	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
6751(a)	Procedural Rules for Penalties - Computation of Penalty	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
6751(b)	Procedural Rules for Penalties - Approval of Assessment	CC:PA:02	Bergman, David J.	david.j.bergman@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Conrad, Casey R.	casey.r.conrad@irsounsel.treas.gov	202-317-6844
6511(d)	Special Statute of Limitations Applicable to Income Taxes	CC:PA:02	Brooks Fishman, Isaac N.	isaac.n.brooks@irsounsel.treas.gov	202-317-6844
		CC:PA:01	French, Marshall T.	marshall.t.french@irsounsel.treas.gov	202-317-6845
6851	Termination Assessments of Income Tax	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	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
6852	Termination Assessments	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
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:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832

Code Section	Subject	Office Symbol	Contact	Email	Telephone
6862	Jeopardy Assessment of Taxes Other Than Income, Estate, Gift and Certain Excise Taxes	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
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
6863	Stay of Collection of Jeopardy Assessments	CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		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
6864	Termination of Extended Period for Payment in Case of Carryback	CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		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
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
6872	Suspension of Period on Assessment	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
6873	Unpaid Claims	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
6901	Transferees and Fiduciaries - Transferred Assets	CC:PA:04	Bremer, Jason A.	jason.a.bremer@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Villagrana, David	david.villagrana@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
		CC:PA:04	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
6903	Notice of Fiduciary Relationship	CC:PA:04	Villagrana, David	david.villagrana@irsounsel.treas.gov	202-317-6832
		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	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600



Code Section	Subject	Office Symbol	Contact	Email	Telephone
7102	Single Bond in Lieu of Multiple Bonds	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
7103	Bonds	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
7121	Closing Agreements	CC:PA:05	Austin, Maria (Pilar)	maria.dp.austin@irsounsel.treas.gov	202-317-5437
		CC:PA:05	Butterworth, Bridget C.	bridget.c.butterworth@irsounsel.treas.gov	202-317-5437
7122	Compromises	CC:PA:05	Ryan, Walter	walter.ryan@irsounsel.treas.gov	202-317-5437
7123	Appeal Dispute Resolution Procedures	CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@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
		CC:PA:06	Newsome, Helene R.	helene.r.newsome@irsounsel.treas.gov	202-317-6833
7213A	Unauthorized Inspection of Returns or Return Information	CC:PA:06	Newsome, Helene R.	helene.r.newsome@irsounsel.treas.gov	202-317-6833
		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:01	Shurtliff, Mark A.	mark.a.shurtliff@irsounsel.treas.gov	202-317-6845
		CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	202-317-6844
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
7261	Representation that Retailers' Excise Tax is Excluded from Price of Article	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
7401	Authorization of Suits	CC:PA:04	Ferguson, Robin M.	robin.m.ferguson@irsounsel.treas.gov	202-317-6832
7402(a)	Jurisdiction of District Courts to Issue Orders, Processes and Judgments	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
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
		CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
7405	Erroneous Refunds	CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@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
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
7407	Action to Enjoin Income Tax Return Preparers	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	202-317-6844
7408	Action to Enjoin Promoters of Abusive Tax Shelters	CC:PA:02	Franklin, Michael A.	michael.a.franklin@irsounsel.treas.gov	202-317-6844
		CC:PA:02	Wozniak, Karen	karen.e.wozniak@irsounsel.treas.gov	202-317-6844
7409	Enjoining Flagrant Political Expenditures	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	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	Benson, Eric P.	eric.p.benson@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Goldstein, Alicia E.	alicia.goldstein@irsounsel.treas.gov	202-317-3600

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7422	Civil Actions for Refund	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:03	Sheppard, Timothy S.	timothy.s.sheppard@irsounsel.treas.gov	202-317-3600
		CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
7422(j)	Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made	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
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
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	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
7426	Suits by Third Parties	CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Sheppard, Timothy S.	timothy.s.sheppard@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		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
7429	Review of Jeopardy Levy or Assessment Procedures	CC:PA:04	Jackson-Kaloz, Crystal L.	crystal.l.jackson-kaloz@irsounsel.treas.gov	202-317-6832
		CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
7430	Awarding of Costs and Certain Fees	CC:PA:05	Castaneda, Shannon K.	shannon.k.brophy@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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7432	Civil Damages for Failure to Release Lien	CC:PA:05	Castaneda, Shannon K.	shannon.k.brophy@irsounsel.treas.gov	202-317-5437
7433	Civil Damages for Unauthorized Collection Actions	CC:PA:05	Castaneda, Shannon K.	shannon.k.brophy@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.brophy@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:PSI: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	Som de Cerff, Johanna L.	johanna.somdecerrff@irsounsel.treas.gov	202-317-4567
		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:06	Edwards, Steven M.	steven.m.edwards@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
7491	Burden of Proof	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Cummiskey, Kevin E.	kevin.e.cummiskey@irsounsel.treas.gov	202-317-6834
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:06	Edwards, Steven M.	steven.m.edwards@irsounsel.treas.gov	202-317-6833
		CC:PA:07	Karon, Steven L.	steven.l.karon@irsounsel.treas.gov	202-317-6834
7504	Fractional Parts of a Dollar	CC:PA:07	Cummiskey, Kevin E.	kevin.e.cummiskey@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

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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	Brown, K. Scott	k.scott.brown@irsounsel.treas.gov	202-317-4423
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	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
7508A	Postponing Tax Related Deadlines by Reason of Presidentially Declared Disaster or Terroristic or Military Actions	CC:PA:07	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Mielke, Amy L.	amy.l.mielke@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Bley, Robert	robert.h.bley@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Panitz, Scott L.	scott.l.panitz@irsounsel.treas.gov	202-317-6833
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:B04	Mojiri-Azad, Lisa	lisa.mojiri-azad@irsounsel.treas.gov	202-317-4718
		CC:ITA:B05	Glazman, Innessa	innessa.glazman@irsounsel.treas.gov	202-317-7006
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	Cummiskey, Kevin E.	kevin.e.cummiskey@irsounsel.treas.gov	202-317-6834
7514	Authority to Prescribe or Modify Seals	CC:PA:07	Cummiskey, Kevin E.	kevin.e.cummiskey@irsounsel.treas.gov	202-317-6834
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:PSI:B04	MacEachen, John D.	john.d.maceachen@irsounsel.treas.gov	202-317-4642
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:PSI:B05	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:PSI:B04	Damazo, Lane H.	lane.damazo@irsounsel.treas.gov	202-317-4628
		CC:PSI:B04	Samuels, Mayer R.	mayer.r.samuels@irsounsel.treas.gov	202-317-4626
7522	Content of Tax Due, Deficiency, and Other Notices	CC:PA:07	Valvardi, Christopher	christopher.valvardi@irsounsel.treas.gov	202-317-6834

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7524	Annual Notice of Tax Delinquency	CC:PA:04	Levy, Micah A.	micah.a.levy@irsounsel.treas.gov	202-317-6832
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
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	Hartford, Susan L.	susan.l.hartford@irsounsel.treas.gov	202-317-4124
		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
7528	User Fees for Rulings Program	CC:PA:05	Marler, Chad H.	chad.h.marler@irsounsel.treas.gov	202-317-5437
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:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
		CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
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:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
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	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
7604	Enforcement of Summons	CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
		CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
7605	Time and Place of Examination	CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
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:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
7609	Special Procedures for Third-Party Summonses	CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833
		CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
7610	Fees and Costs for Witnesses	CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
		CC:PA:06	Harrison, Brittany L.	brittany.l.harrison@irsounsel.treas.gov	202-317-6833

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7611	Restrictions on Church Tax Inquiries and 'Examinations	CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
7612	Special Procedures for Summonses of Computer Software	CC:PSI:B06	Hutson, Courtney M.	courtney.m.hutson@irsounsel.treas.gov	202-317-5319
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
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
7651	Administration and Collection of Taxes in Possessions	CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
7654	Coordination of United States and Certain Possession Individual Income Taxes	CC:INTL:B07	Lisecki, Cleve	cleve.lisecki@irsounsel.treas.gov	202-317-6941
7701	Fixed Investment Trusts/Multiple Class Trusts	CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
	Issues regarding identification of taxpayers as federal, state or local governments or Indian Tribal Governments	CC:TEGEDC:MAWAS	Lothamer, Casey	casey.lothamer@irsounsel.treas.gov	202-803-9589
		CC:EEE:EOET	Camillo, Lynne A.	lynne.a.camillo@irsounsel.treas.gov	202-317-4774
7701(a)(19)	Domestic Building and Loan Association	CC:FIP:B03	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:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
7701(a)(3)	Corporation (Classification of Association)	CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
		CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
7701(a)(32)	Cooperative Banks	CC:FIP:B03	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:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
		CC:INTL:B04	Gootzeit, Ronald M.	ronald.m.gootzeit@irsounsel.treas.gov	202-317-6937
7701(a)(40)	Indian Tribal Government	CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7701(a)(48)	Off-highway Vehicle	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
7701(a)(6)	Fiduciary	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
7701(a)(8)	Shareholder	CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		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	Banjanin, Lara A.	lara.a.banjanin@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Stein, Sarah E.	sarah.e.stein@irsounsel.treas.gov	202-317-6933
		CC:INTL:B01	Vinnik, Jeffrey L.	jeffrey.l.vinnik@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)		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
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050
7701(h)	Motor Vehicle Operating Leases	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
7701(i)	Taxable Mortgage Pools	CC:FIP	Imholtz, Diana A.	diana.imholtz@irsounsel.treas.gov	202-317-4410
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:EEE	Kinard, Pamela R.	pamela.r.kinard@irsounsel.treas.gov	202-317-6000
7701(o)	Clarification of Economic Substance Doctrine	CC:PA:07	Cummiskey, Kevin E.	kevin.e.cummiskey@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Bever, Daniel A.	daniel.a.bever@irsounsel.treas.gov	202-317-6834
		CC:PA:07	Bossert, Nikki S.	nikki.s.bossert@irsounsel.treas.gov	202-317-6834
7702	Life Insurance Contract Defined	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
7702A	Modified Endowment Contract Defined	CC:FIP:B04	Glover, John E.	john.e.glover@irsounsel.treas.gov	202-317-4450
7702B	Treatment of Qualified Longterm Care Insurance	CC:FIP:B04	Baxter, Rebecca L.	rebecca.l.baxter@irsounsel.treas.gov	202-317-4435
7703	Determination of Marital Status	CC:ITA:B05	Schwartz, Edward C.	edward.c.schwartz@irsounsel.treas.gov	202-317-7006
		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
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:PSI	Mikolashek, Adrienne M.	adrienne.m.mikolashek@irsounsel.treas.gov	202-317-5050



Code Section	Subject	Office Symbol	Contact	Email	Telephone
7705	Issues regarding CPEO certification, suspension or revocation	CC:EEE	Duce, Melissa L.	melissa.l.duce@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Holubeck, Andrew K.	andrew.k.holubeck@irsounsel.treas.gov	202-317-4774
		CC:EEE:EOET:ET2	Shepherd, Neil D.	neil.d.shepherd@irsounsel.treas.gov	202-317-4774
7803(a)(3)	Taxpayer Bill of Rights	CC:NTA	Hartford, Susan L.	susan.l.hartford@irsounsel.treas.gov	202-317-4124
7803(c)	Office of the Taxpayer Advocate	CC:NTA	Hartford, Susan L.	susan.l.hartford@irsounsel.treas.gov	202-317-4124
7803(e)	Independent Office of Appeals	CC:PA:03	Branch Contact		202-317-3600
		CC:PA:04	Branch Contact		202-317-6832
7806	Construction of Title	CC:PA:06	Edwards, Steven M.	steven.m.edwards@irsounsel.treas.gov	202-317-6833
7807	Rules in Effect on Enactment of This Title	CC:PA:06	Edwards, Steven M.	steven.m.edwards@irsounsel.treas.gov	202-317-6833
7808	Depositaries for Collection	CC:PA:06	Edwards, Steven M.	steven.m.edwards@irsounsel.treas.gov	202-317-6833
7809	Deposit of Collections	CC:PA:03	Kohn, Debra A.	debra.a.kohn@irsounsel.treas.gov	202-317-3600
7810	Revolving Fund for Redemption of Real Property	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
		CC:PA:03	Grogan, Deborah	deborah.grogan@irsounsel.treas.gov	202-317-3600
7811	Taxpayer Assistance Orders	CC:NTA	Hartford, Susan L.	susan.l.hartford@irsounsel.treas.gov	202-317-4124
		CC:NTA	Kenney, Megan B.	megan.b.kenney@irsounsel.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:07	Tate, Sarah E.	sarah.e.tate@irsounsel.treas.gov	202-317-6834
		CC:PA:06	Panitz, Scott L.	scott.l.panitz@irsounsel.treas.gov	202-317-6833
7871	Indian Tribal Governments treated as States for Certain Purposes Tax Exempt Bonds of Indian Tribal Governments	CC:FIP:B05	Stojanovic, Zoran	zoran.stojanovic@irsounsel.treas.gov	202-317-4564
		CC:FIP:B05	White, David E.	david.white@irsounsel.treas.gov	202-317-4562
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541

Code Section	Subject	Office Symbol	Contact	Email	Telephone
7872	Treatment of Loans with Below Market 'Rate Interest (Except Gift Loans)	CC:FIP:B01	Harrison, Steven M.	steven.harrison@irsounsel.treas.gov	202-317-4412
		CC:FIP:B02	Lew, Pamela	pamela.lew@irsounsel.treas.gov	202-317-4520
		CC:FIP:B03	Hoffenson, Andrea M.	andrea.m.hoffenson@irsounsel.treas.gov	202-317-4419
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:CORP	Office Contact	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
		CC:CORP	Field Personnel	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3045
		CC:CORP	General Information	Corporate.Coordination.Group@irsounsel.treas.gov	202-317-3181
7873	Federal Tax Treatment of Income Derived 'by Indians from Exercise of Fishing Rights Secured by Treaty	CC:EEE:EOET:ET1	Gernstein, Sydney L.	sydney.l.gernstein@irsounsel.treas.gov	202-317-6798
7874	Expatriated Entities	CC:INTL:B04	Cahn, Milton M.	milton.m.cahn@irsounsel.treas.gov	202-317-6937
8001-8023	Joint Committee	CC:PA:03	King, Mary C.	mary.c.king@irsounsel.treas.gov	202-317-3600
		CC:PA:03	Mezheritsky, Elizabeth K.	elizabeth.k.mezheritske@irsounsel.treas.gov	202-317-3600
9001-9042	Financing of Presidential Election Campaigns	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B08	Hauck, Jonathan	jonathan.hauck@irsounsel.treas.gov	202-317-7009
		CC:ITA:B06	Kobler, Adam E.	adam.e.kobler@irsounsel.treas.gov	202-317-7007
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
		CC:EEE:EOET:EO1	Branch Contact		202-317-5800
		CC:EEE:EOET:EO2	Branch Contact		202-317-4541
		CC:EEE:EOET:EO3	Branch Contact		202-317-4086
9008 ACA (Off-Code provision)	Imposition of Annual Fee on Branded Prescription Pharmaceutical Manufacturers and Importers	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
9010 ACA (Off-Code provision)	Imposition of Annual Fee on Health Insurance Providers	CC:PSI:B07	Bland, Stephanie N.	stephanie.n.bland@irsounsel.treas.gov	202-317-5263
		CC:PSI:B07	Langley, Charles J.	charles.j.langley@irsounsel.treas.gov	202-317-5274
9037	Payments to Eligible Candidates	CC:ITA:B07	Harvey, Bernard P.	bernard.p.harvey@irsounsel.treas.gov	202-317-7005
		CC:ITA:B07	Clinton, Patrick M.	patrick.m.clinton@irsounsel.treas.gov	202-317-7005
9701-9722	Coal Industry Health Benefits	CC:EEE:EB:HW	Branch Contact		202-317-5500

Code Section	Subject	Office Symbol	Contact	Email	Telephone
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:EEE:EB:HW	Branch Contact		202-317-5500