

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|----------------|-------------------------|--|----------------|
| 1(h) | Maximum Capital Gains Rates for Individuals | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| 1(h)(11) | Dividends Taxed as Net Capital Gains | CC:INTL:B01 | Lor, Rosy L. | Rosy.L.Lor@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 2 | Definitions and Special Rules | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 3 | Tables for Individuals | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 4 | Repealed (Rules for Optional Tax) | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 5 | Cross References Relating to Tax on Individuals | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 11 | Tax Imposed (Corporations) | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 12 | Cross References Relating to Tax on Corporations | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 15 | Effect of Changes | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 21 | Expenses for Household and Dependent Care Services Necessary for Gainful Employment | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 22 | Credit for the Elderly and the Permanently and Totally Disabled | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| 23 | Adoption Expense Tax Credit | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Warren, Angella L. | Angella.L.Warren@IRSCounsel.treas.gov | (202) 317-4718 |
| 24 | Child Tax Credit | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 25 | Interest on Certain Home Mortgages | CC:FIP:B05 | Bell, Lewis | Lewis.Bell@IRSCounsel.treas.gov | (202) 317-4565 |
| 25A | Hope and Lifetime Learning Credits | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 25B | Elective Deferrals and IRA contributions by certain individuals/Retirement Savers Credit | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 25C | Nonbusiness Energy Propert | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 25D | Residential Energy Efficient Property | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 26 | Limitation Based on Tax Liability | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| 27 | Taxes of Foreign Countries and Possessions | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| 29 | Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 30 | Credit for Qualified Electric Vehicles | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| | | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 30B | Alternative Motor Vehicle Credit | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 30C | Clean-fuel Vehicle Refueling Property Credit | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 30D | Qualified Plug-In Electric Vehicle Credit | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |

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|--------------|--|------------------|----------------------------|---|----------------|
| 31 | Tax Withheld on Wages | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 32 | Earned Income Tax Credit | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| 34 | Certain Uses of Gasoline and Special Fuels | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 35 | (New) Health Insurance Costs of Eligible Individuals | CC:ITA:B04 | Mojiri-Azad, Lisa | Lisa.Mojiri-azad@IRSCounsel.treas.gov | (202) 317-4718 |
| | Health Insurance Costs of Eligible Individuals | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 36 | First-time Homebuyer Credit | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Glendening, Christina M. | Christina.M.Glendening@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| 36A | Making Work Pay Credit | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 36B | Refundable Credit for Coverage Under a Qualified Health Plan | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Mojiri-Azad, Lisa | Lisa.Mojiri-azad@IRSCounsel.treas.gov | (202) 317-4718 |
| 36C | Adoption Expense Tax Credit | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 38 | General Business Credit | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 39 | Carryback and Carryforward of Unused Credits | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 40 | Alcohol Used as a Fuel | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 40A | Biodiesel Used As A Fuel | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 41 | Credit for Increasing Research Activities | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 42 | Low Income Housing Credit | CC:PSI:B06 | Records, Jennifer A. | Jennifer.A.Records@IRSCounsel.treas.gov | (202) 317-5270 |
| | | CC:PSI:B05 | Grant, Jian H. | Jian.H.Grant@IRSCounsel.treas.gov | (202) 317-5112 |
| 43 | Enhanced Oil Recovery Credit | CC:PSI:B05 | Wilson, Christopher J. | Christopher.J.Wilson1@IRSCounsel.treas.gov | (202) 317-5122 |
| | | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 44 | Expenditures to Provide Access to Disabled Individuals | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 45 | Electricity Produced from Certain Renewable Resources | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 45A | Indian Employment Credit | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 45B | Credit for Employer Social Security Taxes Paid With Respect to Employee Cash | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 45C | Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions | CC:PSI:B06 | Records, Jennifer A. | Jennifer.A.Records@IRSCounsel.treas.gov | (202) 317-5270 |
| 45D | New Markets Tax Credit | CC:PSI:B05 | Grant, Jian H. | Jian.H.Grant@IRSCounsel.treas.gov | (202) 317-5112 |
| | | CC:PSI:B05 | Holmes, James A | James.A.Holmes@IRSCounsel.treas.gov | (202) 317-5114 |
| 45F | Employer-Provided Child Care Credit | CC:PSI:B05 | Holmes, James A | James.A.Holmes@IRSCounsel.treas.gov | (202) 317-5114 |
| 45G | Railroad Track Maintenance Credit | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@IRSCounsel.treas.gov | (202) 317-5121 |
| 45I | Credit for Producing Oil and Gas from Marginal Wells | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 45J | Credit for Production from Advanced Nuclear Power Facilities | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 45K | Credit for Producing Fuel from a Nonconventional Source | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 45M | Energy Efficient Appliance Credit | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|---------------------|---|---------------|-------------------------|--|----------------|
| 45N | Mine Rescue Team Training Credit | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 45O | Agricultural Chemical Security Credit | CC:PSI:B05 | Rider, James W | James.w.rider@irscounsel.treas.gov | (202) 317-4067 |
| 46 (Repealed) | Amount of Credit for Public Utility Property; Normalization | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 46(b)(2) (Repealed) | Energy Percentage | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 46(b)(3) (Repealed) | Special Rule for Certain Energy Property | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 46(c)(2) (Repealed) | Applicable Percentage in Certain Cases | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 46(c)(4) (Repealed) | Progress Expenditures | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 46(d) (Repealed) | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 46(f) (Repealed) | Limitations in Case of Certain Regulated Companies | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 47 | Rehabilitation Credit | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@IRSCounsel.treas.gov | (202) 317-5121 |
| 48 | Energy Credit | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 48(a)(1) (Repealed) | Section 38 Property | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 48(a)(2) (Repealed) | Property Used Outside of the U.S. | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 48(a)(3) (Repealed) | Property Used for Lodging | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 48(a)(4) (Repealed) | Property Used by Certain Tax Exempt Organizations | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 48(a)(5) (Repealed) | Property Used by Governmental Units or Foreign Persons or Entities | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 48(b) | Reforestation Credit | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 48(d) (Repealed) | Certain Leased Property | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Records, Jennifer A. | Jennifer.A.Records@IRSCounsel.treas.gov | (202) 317-5270 |
| 48(p) (Repealed) | Single Purpose Agricultural or Horticultural Structure Defined | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 48A | Qualifying Advanced Coal Project Credit | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 48B | Qualifying Gasification Project Credit | CC:SB:7:SF:3 | Skeen, Michael A. | Michael.A.Skeen@IRSCounsel.treas.gov | (415) 547-3785 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 48C | Qualifying Advanced Energy Project Credit | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 48D | Qualifying Therapeutic Discovery Project Credit | CC:PSI:B05 | Rider, James W | James.w.rider@irscounsel.treas.gov | (202) 317-4067 |
| 49 | At-Risk Rules | CC:PSI:B05 | Rider, James W | James.w.rider@irscounsel.treas.gov | (202) 317-4067 |
| 50 | Other Special Rules | CC:PSI:B05 | McDonnell, David H. | David.H.McDonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| | Termination of Regular Percentage | CC:PSI:B05 | McDonnell, David H. | David.H.McDonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 51 | Amount of Credit Work Opportunity Tax Credit (WOTC) (formerly TJTC) | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 51A | Temporary Incentives for Employing Long-Term Family Assistance Recipients (Welfare to Work Credits) | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 52 | Special Rules - WOTC (formerly TJTC) | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 53 | Credit for Prior Year Minimum Tax Liability | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 54 | Clean Renewable Energy Bonds | CC:FIP:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | Credit to Holders Of Clean Renewable Energy Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 54A | Qualified Tax Credit Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| | | CC:FIP:B05 | Stojanovic, Zoran | Zoran.Stojanovic@IRSCounsel.treas.gov | (202) 317-4564 |
| | | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|------------------|--------------------------|---|----------------|
| 54AA | Build America Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 54B | Qualified Forestry Conservation Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 54C | New Clean Renewable Energy Bonds | CC:FIP:B05 | Stojanovic, Zoran | Zoran.Stojanovic@IRSCounsel.treas.gov | (202) 317-4564 |
| 54D | Qualified Energy Conservation Bonds | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| 54E | Qualified Zone Academy Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 54F | Qualified School Construction Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 55 | Alternative Minimum Tax Maximum Capital Gains Rates for Individuals | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 56 | Adjustments in Computing AMT Income | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 56(a)(1) | Depreciation | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 56(a)(2) | Mining Exploration and Development Costs | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 56(a)(5) | Pollution Control Facilities | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 56(a)(6) | Adjusted Basis | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 57 | Items of Tax Preference | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 57(a)(1)&(2) | Depletion and Intangible Drilling Costs Determination of Fair Market Value Stock Options | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 58 | Denial of Certain Losses | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 59 | Alternative Minimum Tax-Other Definitions and Special Rules | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 59(a) | Alternative Minimum Tax Foreign Tax Credit | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| 59(e) | | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 59A | Environmental Tax | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| 61 | Advance Rentals Method Changes Income From Discharge of Indebtness | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | Community Income | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | Equipment Leasing | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | Fringe Benefits | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| | Gross Income Defined (In General) | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------------------------|--|------------------|-----------------------------------|---|----------------|
| | Indians | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | Split Dollar Life Insurance | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | Student Loan Cancellations | CC:ITA:B05 | Glendening, Christina M. | Christina.M.Glendening@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | Vow of Poverty-Income Tax | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| Vow of Poverty-Withholding Tax | CC:TEGE:EOEG:ET2 | Casey, Jean M. | Jean.M.Casey@IRSCounsel.treas.gov | (202) 317-4774 | |
| | CC:TEGE:EOEG:ET2 | Casey, Jean M. | Jean.M.Casey@IRSCounsel.treas.gov | (202) 317-4774 | |
| 62 | Adjusted Gross Income Defined | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 62(c) | Accountable Plans | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| 63 | Overall Limitation on Itemized Deductions Taxable Income Defined | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| 64 | Ordinary Income Defined | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 65 | Ordinary Loss Defined | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 66 | Treatment of Community Income | CC:PA:02 | Rose, Nancy L. | Nancy.L.Rose@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 67 | 2-Percent Floor on Miscellaneous Itemized Deductions | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 67(c) | 2 Percent Floor -- RICS and REMICS | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| 68 | Overall Limitation on Itemized Deductions | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 71 | Alimony and Separate Maintenance Payments | CC:ITA:B02 | Wrobel, Christopher | Christopher.Wrobel@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| 72 | Annuities; Certain Proceeds of Endowment and Life Insurance Contracts Civil Service or Qualified Plans | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| | | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|------------------|----------------------------|--|----------------|
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 72(p) | Loans Treated as Distributions | CC:TEGE:EB:QP4 | Kinard, Pamela R. | Pamela.R.Kinard@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 72(t) | Ten Percent additional tax on Early Distributions from Qualified Retirement Plans | CC:TEGE:EB:QP4 | Kinard, Pamela R. | Pamela.R.Kinard@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 73 | Services of Child | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 74 | Prizes and Awards | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 74(c) | Exceptions for Certain Employee Achievement Awards | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 75 | Dealers in Tax-Exempt Securities | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 77 | Commodity Credit Loans | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 78 | Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| 80 | Restoration of Value of Certain Securities | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 82 | Reimbursement for Expenses of Moving | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 83 | Property Transferred in Connection with Performance of Service, including non-qualified deferred compensation plans | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 84 | Transfer of Appreciated Property to Political Organizations | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B04 | Mojiri-Azad, Lisa | Lisa.Mojiri-azad@IRSCounsel.treas.gov | (202) 317-4718 |
| 85 | Unemployment Compensation | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 86 | Social Security and Tier I Railroad Retirement Benefits | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| 87 | Alcohol and Biodiesel Fuel Credits | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 88 | Certain Amounts with Respect to Nuclear Decommissioning Costs | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 90 | Illegal Federal Irrigation Subsidies | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 101 | Certain Death Benefits (Except for any death benefits received under a "qualified" plan, which is handled by TEGE:EP). | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| 101(h) | Survivor Benefits for Public Safety Officers | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 102 | Gifts and Inheritances | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| 102(c) | Employee Gifts | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 103 | Interest on State and Local Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 104(a)(1) | Compensation for Injuries or Sickness: Workers' Compensation | CC:TEGE:EOEG:HW | Branch Contact | | (202) 317-5500 |
| 104(a)(2) | Damages Received for Personal Injury | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| 104(a)(3) | (New) Accident and Health Insurance | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |

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|----------------|---|------------------|----------------------------|--|----------------|
| 104(a)(4) | (New) Military Disability Pensions Amounts Received Under Accident and Health Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 105 | Amounts Received Under Accident and Health Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 105(a)(5) | (New) Disability Income From Terroristic Action and Facilities | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 105(h) | Self-Insured Medical Expense Reimbursement Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 106 | Contributions by Employer to Accident and Health Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 107 | Rental Value of Parsonages | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Casey, Jean M. | Jean.M.Casey@IRSCounsel.treas.gov | (202) 317-4774 |
| 108 | Income from Discharge of Indebtedness | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 109 | Improvements by Lessee on Lessor's Property | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 110 | Qualified Lessee Construction Allowances for Short-Term Leases | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 111 | Recovery of Tax Benefit Items | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| 115 | Income of States, Municipalities, etc. | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 117 | Qualified Scholarships | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| 117(c) | Scholarships | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| 118(a) | Contributions to the Capital of a Corporation (Non-Shareholder) | CC:PSI:B05 | McDonnell, David H. | David.H.McDonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| | Contributions to the Capital of a Corporation (Shareholder) | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 118(b) | Contributions in Aid of Construction | CC:PSI:B05 | McDonnell, David H. | David.H.McDonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 118(c) | Special Rules for Water and Sewage Disposal Utilities | CC:PSI:B05 | McDonnell, David H. | David.H.McDonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 119 | Meals or Lodging Furnished for the Convenience of the Employer | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| 120 (Repealed) | Amounts Received Under Qualified Group Legal Services Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 121 | Exclusion of Gain from Sale or Exchange of Residence of Individual | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 122 | Certain Reduced Uniformed Services Retirement Pay | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 123 | Amounts Received Under Insurance Contracts for Certain Living Expenses | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 125 | Cafeteria Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 126 | Certain Cost-Sharing Payments | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 126(a)(8) | Forestry Cost-Sharing Payments | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 127 | Educational Assistance Programs/ Dependent Care Assistance Programs | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 129 | Dependent Care Assistance Programs | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 130 | Certain Personal Injury Liability Assignments | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| 131 | Certain Foster Care Payments | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|---|------------------|--------------------------|---|----------------|
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Glendening, Christina M. | Christina.M.Glendening@IRSCounsel.treas.gov | (202) 317-7006 |
| 132 | Certain Fringe Benefits | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| 133 (Repealed) | Interest on Certain Loans Used to Acquire Employer Securities | CC:TEGE:EB:QP3 | Ricotta, John T. | John.T.Ricotta@IRSCounsel.treas.gov | (202) 317-4102 |
| 135 | Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 136 | Energy Conservation Subsidiaries Provided by Public Utilities | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 137 | Adoption Assistance Program | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 139 | Disaster Relief Payments | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| 139A | Federal Subsidies for Prescription Drug Plans | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 139B | Benefits Provided to Volunteer Firefighters and Emergency Medical Responders | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| 139D | Indian Health Care Benefits | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| 139E | Indian General Welfare Benefits | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 139F | Certain Amounts Received by Wrongfully Incarcerated Individuals | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| 141 | Private Activity Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 142 | Exempt Facility Bond | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 143 | Mortgage Revenue Bonds | CC:FIP:B05 | Stojanovic, Zoran | Zoran.Stojanovic@IRSCounsel.treas.gov | (202) 317-4564 |
| 144 | Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| | | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 145 | Qualified 501(c)(3) Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 146 | Volume Cap - Private Activity Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| | | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| 147 | Other Requirements - Private Activity Bonds | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| | | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| 148 | Arbitrage | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| | | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| | | CC:FIP:B05 | Hanemann, Spence W. | Spence.W.Hanemann@IRSCounsel.treas.gov | (202) 317-4554 |
| 149 | Bonds Must Be Registered To Be Tax Exempt; Other Requirements | CC:FIP:B05 | Hanemann, Spence W. | Spence.W.Hanemann@IRSCounsel.treas.gov | (202) 317-4554 |
| | | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| 150 | Definitions and Special Rules | CC:FIP:B05 | Som de Cerff, Johanna L. | Johanna.L.Somdecerff@IRSCounsel.treas.gov | (202) 317-4567 |
| | | CC:FIP:B05 | Hanemann, Spence W. | Spence.W.Hanemann@IRSCounsel.treas.gov | (202) 317-4554 |
| 151 | Allowance of Deductions for Personal Exemptions | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 152 | Dependent Defined | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 161 | Allowance of Deductions | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| 162 | Trade or Business Expenses | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|-------------------------|--|----------------|
| | | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| 162(k) | Stock Redemption Expenses | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 162(l) | Health Insurance Costs of Self-Employed Individuals | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 162(m) | Disallowance of deduction for Certain Employee Remuneration in Excess of \$1,000,000 | | | | |
| | | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 163 | Allocation of Interest | CC:ITA:B02 | Wrobel, Christopher | Christopher.Wrobel@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Kim, Jamie J. | Jamie.J.Kim@IRSCounsel.treas.gov | (202) 317-5100 |
| 163(e) | Original Issue Discount | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 163(e)(3) | Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 163(f) | Denial of Deduction for Interest on Certain Obligations Not in Registered Form -Not Included | | | | |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| 163(j) | Earnings Stripping Application to Branches | CC:INTL:B05 | Ramaswamy, Sheila N. | Sheila.N.Ramaswamy@IRSCounsel.treas.gov | (202) 317-6938 |
| 163(l) | Disallowance of Deduction of Certain Debt Instruments of Corporations | CC:CORP:B02 | Brewer, Mary J.T. | Mary.J.T.Brewer@IRSCounsel.treas.gov | (202) 317-6975 |
| | | CC:FIP:B04 | Branch Contact | | (202) 317-6995 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 164 | Taxes | CC:ITA:B03 | Bird, Susie K. | Susie.K.Bird@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 165 | Losses | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Wrobel, Christopher | Christopher.Wrobel@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Lipscomb, Phillip A. | Phillip.A.Lipscomb@IRSCounsel.treas.gov | (202) 317-7003 |
| | Timber, Trees, or Mineral Property Abandonment | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 165(l) | Treatment of Certain Losses in Insolvent Financial Institutions | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 166 | Bad Debt - Banks | CC:ITA:B01 | Lipscomb, Phillip A. | Phillip.A.Lipscomb@IRSCounsel.treas.gov | (202) 317-7003 |
| | Bad Debts | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| | Bad Debts - Financial Institutions | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 167 | Depreciation | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| | Intangibles | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | Placed in Service [includes section 1.46-3(d)] | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 167(e) | Certain Term Interests Not Depreciable | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 167(f) | Computer Software | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-------------------------|--|----------------|
| 167(g) | Income Forecast Method | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 167(h) | Amortization of Geological and Geophysical Expenditures | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 167(m) | Class Lives | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 168 | Accelerated Cost Recovery System | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| | Dispositions | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 168(d) | Conventions | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 168(h) | Tax Exempt Use Property | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 168(i)(3) | Lease Terms | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 168(i)(4) | General Asset Accounts | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 168(i)(5) | Change in Use | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 168(i)(9) | Normalization | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 168(j) | Property on Indian Reservations | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 168(k) | Bonus Depreciation | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Devereux, Deena M. | Deena.M.Devereux@IRSCounsel.treas.gov | (202) 317-7005 |
| 169 | Amortization of Pollution Control Facilities | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 170 | Charitable Contributions | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| 170(b)(1)(A) | Organizations Excepted from Private Foundation Classification | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| 170d(f)(10) | Split dollar life insurance, annuity and endowment contracts | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| 171 | Amortizable Bond Premium | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 172 | Net Operating Loss Deduction in General | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 172(b)(1)(E) | Excess Interest Loss | CC:CORP | Field Personnel | | (202) 317-3045 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-------------------------|--|----------------|
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 172(h) | Corporate Equity Reduction Interest Losses | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | | | | |
| 173 | Circulation Expenditures | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 174 | Accounting Method Changes | CC:ITA:B07 | Reed, Kathleen | Kathleen.Reed@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| | Research and Experimental Expenditures | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| | | CC:PSI:B06 | Records, Jennifer A. | Jennifer.A.Records@IRSCounsel.treas.gov | (202) 317-5270 |
| | | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 175 | Soil and Water Conservation Expenditures | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | Soil and Water Conservation | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | | | | |
| 176 | Payments with Respect to Employees of Certain Foreign Corporations | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| 178 | Amortization of Cost of Acquiring a Lease | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 179 | Election to Expense Certain Depreciable Business Assets | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 179(b)(6) | Expansion of Limitation on Depreciation of Certain Passenger Automobiles | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | | | | |
| 179A | Deductions for Clean-Fuel Vehicles and Certain Refueling Property | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 179C | Election to Expense Certain Refineries | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 179D | Energy Efficient Commercial Buildings, Deduction | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 179E | Election to Expense Advanced Mine Safety Equipment | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 180 | Expenditures by Farmers for Fertilizer | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 181 | Treatment of Certain Qualified Film & Television Production | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 183 | Activities not Engaged in for Profit | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| 186 | Recoveries of Damages for Antitrust Violations | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
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| 190 | Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 192 | Contributions to Black Lung Disability | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 193 | Tertiary Injectants | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 194 | Treatment of Reforestation Expenditures | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 195 | Start-Up Expenditures | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 196 | Deduction for Certain Unused Business Credits | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 197 | Amortization of Goodwill and Certain Other Intangibles | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 198 | Expensing of Environmental Remediation 'Costs for Certain Otherwise Capital Expenditures | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|----------------|-----------------------|--|----------------|
| 199 | Income Attributable to Domestic Production Activities | CC:PSI:B05 | Holmes, James A | James.A.Holmes@IRSCounsel.treas.gov | (202) 317-5114 |
| 211 | Allowance of Deductions | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| 212 | Expenses for Production of Income | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Lipscomb, Phillip A. | Phillip.A.Lipscomb@IRSCounsel.treas.gov | (202) 317-7003 |
| 213 | Medical, Dental, etc., Expenses | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| 215 | Alimony, etc., Payments | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Wrobel, Christopher | Christopher.Wrobel@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| 216 | Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant Stockholder | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 217 | Moving Expenses | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| 219 | Retirement Savings (Individual Retirement Accounts) | CC:TEGE:EB:QP4 | Pastor, Cathy V. | Cathy.A.Vohs@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Gutierrez, Patrick | Patrick.Gutierrez@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Warsawsky, Laura | Laura.B.Warsawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 220(a) | Jury Duty Pay Remitted to an Individual's Employer | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| 221 | Deduction for Interest on Education Loans | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 222 | Qualified tuition and Related Expenses | CC:ITA:B02 | Rogers, Helen F. | Helen.F.Rogers@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 241 | Allowance of Special Deductions | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Trebat, Joanna L. | Joanna.L.Trebat@IRSCOUNSEL.treas.gov | (202) 317-7003 |
| 243 | Dividends Received by Corporations | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 243(c) | Special Rules for Certain Distributions (Banks) | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 243(d) | Dividends Received by Corporations - Banks, RIC's & REIT's | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 244 | Dividends Received on Certain Preferred Stock | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| 245 | Dividends Received from Certain Foreign Corporations | CC:INTL:B03 | Parry, Jeffrey L. | Jeffrey.L.Parry@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 246 | Rules Applying to Deductions for Dividends Received | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 246A | Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 247 | Dividends Paid on Certain Preferred Stock of Public Utilities | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Bird, Susie K. | Susie.K.Bird@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|-----------------------|--|----------------|
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Trebat, Joanna L. | Joanna.L.Trebat@IRSCOUNSEL.treas.gov | (202) 317-7003 |
| 248 | Organizational Expenditures | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Bird, Susie K. | Susie.K.Bird@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Trebat, Joanna L. | Joanna.L.Trebat@IRSCOUNSEL.treas.gov | (202) 317-7003 |
| 249 | Limitation on Deduction of Bond Premium on Repurchase | CC:CORP:B02 | Brewer, Mary J.T. | Mary.J.T.Brewer@IRSCounsel.treas.gov | (202) 317-6975 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 261 | General Rule for Disallowance of Deductions | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 262 | Personal, Living, and Family Expense | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 263 | Capital Expenditures | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Feldstein, Merrill D. | Merrill.D.Feldstein@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 263(c) | Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells) | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| | | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 263(g) | Interest & Carrying Cost in the Case of Straddles | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:CORP:B02 | Brewer, Mary J.T. | Mary.J.T.Brewer@IRSCounsel.treas.gov | (202) 317-6975 |
| 263(h) | Payments in Lieu of Dividends in Connection With Short Sales | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| 263(i) | Special Rules for Intangible Drilling and Development Costs Outside the United States | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| | | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 263A(f) | Interest Capitalization Rules | CC:ITA:B06 | Gee, Steven J. | Steven.J.Gee@IRSCounsel.treas.gov | (202) 317-7007 |
| 264 | Certain Amounts Paid in Connection with Insurance Contracts | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-7005 |
| 265(a)(2) | Interest Relating to Tax-Exempt Income | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 265(a)(3) | Certain Regulated Investment Companies | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 265(a)(6) | Parsonage and Military Housing Allowances | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 265(b) | Pro Rata allocation of interest expense of financial institutions to tax exempt interest | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 265(b)(3) | Exemption for Certain Tax Exempt Obligations | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| 266 | Carrying Charges | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B07 | Reed, Kathleen | Kathleen.Reed@IRSCounsel.treas.gov | (202) 317-7005 |
| 267 | Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers | CC:ITA:B06 | Gee, Steven J. | Steven.J.Gee@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 267(f) | Special Rules Applicable to Controlled Groups | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 268 | Sale of Land with Unharvested Crop | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Kim, Jamie J. | Jamie.J.Kim@IRSCounsel.treas.gov | (202) 317-5100 |
| 269 | Acquisition Made to Evade or Avoid Income Tax | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 269A | Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|-------------------------|--|----------------|
| 269B | Stapled Entities | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| 272 | Disposal of Coal or Domestic Iron Ore | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 273 | Holders of Life or Terminable Interest | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| 274 | Disallowance of Certain Entertainment, Etc., Expenses | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 274(h)(6) | Caribbean Basin Initiative | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Parker, Nathaniel | Nathaniel.B.Parker@IRSCounsel.treas.gov | (202) 317-6941 |
| 274(j) | Employee Achievement Awards | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 275 | Certain Taxes | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B05 | Kristall, Jason D. | Jason.D.Kristall@IRSCounsel.treas.gov | (202) 317-7006 |
| 277 | Taxable Membership Organizations | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 279 | Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 280B | Demolition of Structures | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 280C | Certain Expenses for which Credits are Allowable | CC:PSI:B06 | Records, Jennifer A. | Jennifer.A.Records@IRSCounsel.treas.gov | (202) 317-5270 |
| 280E | Expenditures in Connection With the Illegal Sale of Drugs | CC:ITA:B06 | McElroy, Jr., W. Thomas | W.Thomas.Mcelroy.Jr@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| 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@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 280G | Golden Parachute Payments | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 280G(d)(5) | Treatment of Affiliated Groups | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 291 | Special Rules Relating to Corporate Preference Items | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 291(a)(2) | Reduction in Percentage Depletion | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 291(a)(3) | Certain Financial Institution Preference Items | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 291(a)(4) | Amortization of Pollution Control Facilities | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | FSC - Exempt Income - Corporate Shareholders | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 291(b) | Exploration, Development, and Intangible Drilling Costs | CC:LB:5:SEA:1 | Goodson, Cathy A. | Cathy.A.Goodson@IRSCounsel.treas.gov | (206) 946-3590 |
| | Special Rules for Treatment of Intangible Drilling Costs and Mineral Exploration and Development Costs | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 291(c) | Special Rules Relating to Pollution Control Facilities | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 301 | Distributions of Property | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 302 | Distribution in Redemption of Stock | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 302(b)(4) | Redemption from Noncorporate Shareholder in Partial Liquidation | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|---|---------------|---------------------|------------------------------------|----------------|
| 303 | Distributions in Redemption of Stock to Pay Death Taxes | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 304 | Redemption Through Use of Related Corporations | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 305 | Distributions of Stock and Stock Rights | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 306 | Dispositions of Certain Stock | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 307 | Basis of Stock and Stock Rights Acquired in Distributions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 311 | Taxability of Corporation on Distribution | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 312 | Effect on Earnings and Profits | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 316 | Dividend Defined | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 316(b)(3) | Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 317 | Other Definitions | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 318 | Constructive Ownership of Stock | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 331 | Gain or Loss to Shareholders in Corporate Liquidations | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 332 | Complete Liquidations of Subsidiaries | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 333 (Repealed) | Election as to Recognition of Gain in Certain Liquidations | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 334 | Basis of Property Received in Liquidation | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 337 | Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 337(d) | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------------|---|---------------|----------------------|---|----------------|
| 337 (Pre-TRA 1986) | Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 338 | Certain Stock Purchases Treated as Asset Acquisitions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 341 | Collapsible Corporations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 346 | Definition and Special Rule | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 351 | Transfer to Corporation Controlled by Transferor | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 351(e) | Exceptions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 354 | Exchanges of Stock and Securities in Certain Reorganizations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 355 | Distribution of Stock and Securities of a Controlled Corporation | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 356 | Receipt of Additional Consideration | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 357 | Assumption of Liability | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 358 | Basis to Distributees | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 361 | Nonrecognition of Gain or Loss to Corporations | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 362 | Basis to Corporations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 367(a) | Transfers of Property from the United States | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:INTL:B04 | Williams Jr., Robert | Robert.WilliamsJR@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Baker, Lynlee C. | Lynlee.C.Baker@IRSCounsel.treas.gov | (202) 317-5141 |
| 367(b) | Other Transfers | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:INTL:B04 | Williams Jr., Robert | Robert.WilliamsJR@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Baker, Lynlee C. | Lynlee.C.Baker@IRSCounsel.treas.gov | (202) 317-5141 |
| 367(d) | Special Rules Relating to Transfers of 'Intangibles | CC:INTL:B04 | Williams Jr., Robert | Robert.WilliamsJR@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-5141 |
| | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.treas.gov | (202) 317-6937 |
| 367(f) | Other Transfers | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------------------|--|---------------|------------------------|---|----------------|
| 368 | Definitions Relating to Corporate Reorganizations | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 368(a)(1)(G) | Bankruptcy Reorganization | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 368(a)(3) | Additional Rules Relating to Title II and Similar Cases | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 370 (Repealed) | Termination of Part | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 371 (Repealed) | Reorganization in Certain Receivership and Bankruptcy Proceedings | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 372 (Repealed) | Basis in Connection with Certain Receivership and Bankruptcy Proceedings | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 374 (Repealed) | Gain or Loss Not Recognized in Certain Railroad Reorganizations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 381 | Carryovers in Certain Corporate Acquisitions | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 381(b) | Operating Rules | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 381(c)(1) | Net Operating Loss Carryovers | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 381(c)(10) | Expenses of Distributor or Transferor Corporation | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | Treatment of Certain Mining Development and Exploration | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 381(c)(12) | Recovery of Tax Benefit Items | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| 381(c)(13) | Involuntary Conversions Under Section 1033 | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 381(c)(14) | Dividend Carryover to Personal Holding Company | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 381(c)(15) (Repealed) | Indebtedness of Certain Personal Holding Companies | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 381(c)(16) | Certain Obligations of Distributor or Transfer Corporation | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Hirschhorn, Roy A. | Roy.A.Hirschhorn@IRSCounsel.treas.gov | (202) 317-7007 |
| 381(c)(17) | Deficiency Dividend of Personal Holding Company | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 381(c)(19) | Charitable Contributions in Excess of Prior Years Limitations | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| 381(c)(2) | Earnings & Profits | CC:CORP | General Information | | (202) 317-7700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|--|----------------|-----------------------|--|----------------|
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 381(c)(21) | Pre-1954 Adjustments Resulting from Change in Method of Accounting | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 381(c)(24) | Credit Under Section 38 | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 381(c)(25) | Credit for Employment of Certain New Employees Credit Under Section 53 | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 381(c)(3) | Capital Loss Carryover | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 381(c)(4) | Method of Accounting | CC:ITA:B06 | Hirschhorn, Roy A. | Roy.A.Hirschhorn@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| | Method of Accounting (Banks) | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 381(c)(5) | Inventories | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 381(c)(6) | Method of Computing Depreciation Allowance | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 381(c)(8) | Installment Method | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| 381(c)(9) | Amortization of Bond Discount or Premium | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 382 | Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 383 | Special Limitations on Certain Excess Credits, Etc. | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 384 | Limitation on Use of Preacquisition Losses to Offset Built-in Gains | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 385 | New Financial Products | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | Treatment of Certain Interests in Corporations as Stock or Indebtedness | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 386 (Repealed) | Transfers of Partnership and Trust Interests by Corporations | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 401(a)(11) | Requirement of Joint & Survivor and Preretirement Survivor Annuities | CC:TEGE:EB:QP4 | Branch Contact | | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202) 317-4102 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 401(a)(17) | Maximum Compensation | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|---------------|---|----------------|---------------------|--|----------------|
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 401(a)(26) | Minimum Participation | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 401(a)(28)(B) | ESOP Diversification, etc. | CC:TEGE:EB:QP3 | Diefenbach, Clare E | Clare.E.Diefenbach@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| 401(a)(28)(C) | Independent Appraiser | CC:TEGE:EB:QP3 | Diefenbach, Clare E | Clare.E.Diefenbach@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| 401(a)(35) | Diversification Requirements | CC:TEGE:EB:QP3 | Diefenbach, Clare E | Clare.E.Diefenbach@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| 401(a)(4) | Discrimination in Contributions or Benefits | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 401(a)(9) | Required Distributions | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Pastor, Cathy V. | Cathy.A.Vohs@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 401(a) Other | Qualified Retirement Plans, In General | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 401(b) | Certain Retroactive Changes in Plan | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 401(c) | Rules relating to Self-Employed Individuals and Owner-Employees | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 401(h) | Medicare Benefits for Retirees | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| | | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| 401(k) | Cash or Deferred Arrangements | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 401(l) | Permitted Disparity | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 401(m) | Matching Contributions and Employee | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 401-418 | Questions relating to Other Code Sections Not Specified Below Between 401 and 418 | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 401-420 | Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the T:EP Hotline (1:30 - 4:00pm, Monday - Thursday). | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 402 | Distributions/Rollovers | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP2 | Herrmann, Kathleen | Kathleen.J.Herrmann@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 402(b) | Taxability of Beneficiary of Nonexempt Trust | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
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| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 402A | Designated Roth Contributions | CC:TEGE:EB:QP4 | Pastor, Cathy V. | Cathy.A.Vohs@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 403(a) | Taxation of Beneficiary under a Qualified Annuity Plan | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 403(b) | Tax Sheltered Annuities | CC:TEGE:EB:QP4 | Press, Cheryl E. | Cheryl.E.Press@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP4 | Oluwo, Rosemary | Rosemary.Oluwo@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| | | CC:TEGE:EB:QP4 | Gutierrez, Patrick | Patrick.Gutierrez@IRSCounsel.treas.gov | (202) 317-4148 |
| 403(c) | Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 404(a)(1) | (New) Deductions for Contributions | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 404(a)(1)-(4) | Deductions for Employer Contribution | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 404(a)(2) | Employees' Annuities | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 404(a)(3) | Stock Bonus and Profit-Sharing Trusts | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 404(a)(4) | Trusts Created or Organized Outside of the United States | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 404(a)(5) | Other Plans | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 404(a)(6) | Time When Contributions Deemed Made | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 404(a)(7) | Deductions for Combined Plans | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |
| 404(a)(9) | Certain Contributions to ESOPs | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| | | CC:TEGE:EOEG:EO1 | Fischer, La Vonne | LaVonne.R.Fischer@IRSCounsel.treas.gov | (202) 317-5800 |
| 404(g) | Certain Employer Liability Payments Considered as Contributions | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 404(k) | ESOP Deductions | CC:TEGE:EB:QP3 | Diefenbach, Clare E | Clare.E.Diefenbach@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| | | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| 404(n) | Elective Deferrals not taken into Account | CC:TEGE:EB:QP3 | Gertner, Robert | Robert.E.Gertner@IRSCounsel.treas.gov | (202) 317 4102 |
| 404(o) | Deduction Rules for Defined Benefit Pension Plans | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 404A | Foreign Deferred Compensation Plans | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Lamb, Jeremy D. | Jeremy.D.Lamb@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202)317-4148 |
| 408 | Individual Retirement Accounts | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Gutierrez, Patrick | Patrick.Gutierrez@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP4 | Pastor, Cathy V. | Cathy.A.Vohs@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| 408A | Roth IRAs | CC:TEGE:EB:QP4 | Gutierrez, Patrick | Patrick.Gutierrez@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP4 | Pastor, Cathy V. | Cathy.A.Vohs@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| | | CC:TEGE:EB:QP4 | Kuehnle, Roger | Roger.S.Kuehnle@IRSCOUNSEL.TREAS.GOV | (202) 317-4148 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202)317-4102 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|---|----------------|---------------------|---|----------------|
| 409 | ESOP Requirements | CC:TEGE:EB:QP3 | Ricotta, John T. | John.T.Ricotta@IRSCounsel.treas.gov | (202) 317-4102 |
| 409A | Inclusion in Gross Income of Deferred | CC:TEGE:EB | Tackney, Stephen B. | Stephen.B.Tackney@IRSCounsel.treas.gov | (202) 317-6000 |
| | Nonqualified Deferred Compensation | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 410 | Minimum Participation Standards | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 410(b) | Coverage | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP3 | Branch Contact | | (202) 317-4102 |
| | | CC:TEGE:EB:QP4 | Branch Contact | | (202) 317-4148 |
| 411(a) | Minimum Vesting Standards | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 411(a)(13) | Special Rules for Plans computing Accrued Benefits by Reference to Hypothetical Account Balance | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| 411(b) | Accrued Benefit Requirements | CC:TEGE:EB:QP1 | Bloom, Diane | Diane.S.Bloom@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| 411(b)(5) | Special Rules Relating to Age | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| 411(c) | Allocation of Accrued Benefits | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 411(d)(3) | Termination of Partial Termination; Discontinuance of Contributions | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 411(d)(6) | Accrued Benefits not to be Decreased by Amendment | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP1 | Bloom, Diane | Diane.S.Bloom@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| 413(b) | Collectively Bargained Plans | CC:TEGE:EB:QP1 | Bloom, Diane | Diane.S.Bloom@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| 413(c) | Employees of Partnership, Proprietorships, etc., which are Under Common Control | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | Multiple Employer Plans | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 414(b) | Employees of controlled group of corporations | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| 414(c) | Employees of partnerships, proprietorships, etc., which are under common control | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| 414(e) | Church Plans | CC:TEGE:EB:QP2 | Lamb, Jeremy D. | Jeremy.D.Lamb@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| | | CC:TEGE:EB:QP2 | Warshawsky, Laura | Laura.B.Warshawsky@IRSCOUNSEL.TREAS.GOV | (202) 317-6799 |
| 414(h) | Tax Treatment of Certain Contributions | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 414(k) | Certain Defined Benefit Plans | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 414(l) | Merger and Consolidation of Plans | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 414(m),(n),(o) | Affiliated Service Groups Leased Employees | CC:TEGE:EB:QP4 | Kinard, Pamela R. | Pamela.R.Kinard@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 414(n) | Employee Leasing | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 414(p) | Qualified Domestic Relations Order Defined | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 414(q) | Highly Compensated Employees | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| 414(r) | Line of Business | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 414(s) | Compensation | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| 414(u) | USERRA-Reemployed Veteran's Rights | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 414(v) | Catch-up Contributions for Individuals Age 50 or over | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 414(w) | USERRA-Reemployed Veteran's Rights | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 415 | Limitations on Benefits and Contributions Under Qualified Plans | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |

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|------------------------------|--|----------------|------------------------------------|--|----------------|
| 415(m) | Treatment of Qualified Governmental Excess Benefit Arrangements | CC:TEGE:EB:QP4 | Press, Cheryl E. | Cheryl.E.Press@IRSCounsel.treas.gov | (202) 317-4148 |
| 416 | Special Rules for Top-Heavy Plans | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 417 | Minimum Survivor Annuity Requirements | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 417(e)(3) | Present Value of Plan Distributions | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| 419 | Welfare Benefit Funds | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 419A | Qualified Asset Account; Limitation on Additions to Account | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 420 | Transfers of Excess Pension Assets to Retiree Health Accounts | CC:TEGE:EB:HW | Laufer, Janet A. | Janet.A.Laufer@IRSCounsel.treas.gov | (202) 317-5500 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 421 | General Rules (Certain Stock Options) Determination of Fair Market Value | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 422 | Incentive Stock Options | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 423 | Employee Stock Purchase Plans | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 424 | Definitions and Special Rules | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 430 | Single Employer Defined Benefit Pension Plan Funding | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 431 | Minimum funding standards for multiemployer plans | CC:TEGE:EB:QP1 | Bloom, Diane | Diane.S.Bloom@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| 432 | Additional funding rules for multiemployer plans | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP1 | Norris, Danielle | Danielle.T.Norris@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| | | CC:TEGE:EB:QP1 | Bloom, Diane | Diane.S.Bloom@IRSCOUNSEL.TREAS.GOV | (202) 317-6700 |
| 433 | CSEC Plans-Minimum Funding Standards | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| 436 | Benefit Limitations on Underfunded Single Employer Pension Plans | CC:TEGE:EB:QP1 | Marshall, Linda S. | Linda.S.Marshall@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Green, Lauson C. | Lauson.C.Green@IRSCounsel.treas.gov | (202) 317-6799 |
| 441 | Period for Computation of Taxable Income | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (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:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| 443 | Returns for a Period of Less than 12 Months | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 444 | Election of Taxable Year Other Than Required Taxable Year | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 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 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B07 | Dwyer, Sean M. | Sean.M.Dwyer@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | Hedging Transactions | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | Method of Accounting for Interest | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| Notional Principal Contracts | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 | |
| 446(e) | Automatic Consent for Change of Accounting Method | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| | Certain Payments for Use of Property or Services | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | Debt Issuance Costs | CC:CORP:B02 | Brewer, Mary J.T. | Mary.J.T.Brewer@IRSCounsel.treas.gov | (202) 317-6975 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--|---|------------------------|---|---|----------------|
| | Depreciation | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | 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:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Dwyer, Sean M. | Sean.M.Dwyer@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 | |
| | Functional Currency Automatic Consent for Change in Accounting Method | CC:INTL:B05 | Merkel, Peter D. | David.P.Merkel@IRSCounsel.treas.gov | (202) 317-6938 |
| | Functional Currency Non-Automatic Consent for Change in Accounting Method | CC:INTL:B05 | Ramaswamy, Sheila N. | Sheila.N.Ramaswamy@IRSCounsel.treas.gov | (202) 317-6938 |
| | Insurance Companies | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
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| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | Other Issues Involving Automatic Consent for Change in Accounting Methods | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| CC:ITA:B06 | | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 | |
| Other Issues Involving Non-Automatic Consent for Change in Accounting Method | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 | |
| | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 | |
| | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 | |
| | CC:ITA:B07 | Dwyer, Sean M. | Sean.M.Dwyer@IRSCounsel.treas.gov | (202) 317-7005 | |
| 447 | Method of Accounting for Corporations Engaged in Farming | CC:ITA:B03 | Harris, Anthony S. | Anthony.Harris@IRSCounsel.treas.gov | (202) 317-5100 |
| 447(g) | Limitation Use of Cash Method of Accounting Method Changes Non-Accrual Experience | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B06 | Oseekey, Cheryl L. | Cheryl.L.Oseekey@IRSCounsel.treas.gov | (202) 317-7007 |
| 448 | Limitation on Use of Cash Method of Accounting | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| 451 | Constructive Receipt in Compensation | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| | Deferred Compensation Payments | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| | General Rule for Taxable Year of Inclusion | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Bird, Susie K. | Susie.K.Bird@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Wrobel, Christopher | Christopher.Wrobel@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 453 | Installment Method | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| CC:ITA:B04 | | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 | |
| CC:ITA:B04 | | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 | |
| CC:ITA:B05 | | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 | |
| 453A | Special Rules for Nondealers | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| 453B | Gain or Loss on Disposition of Installment Obligations | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| 453C | Certain Indebtedness Treated as Payment on Installment Obligations | CC:ITA:B04 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glendening, Christina M. | Christina.M.Glendening@IRSCounsel.treas.gov | (202) 317-7006 |
| 454 | Obligations Issued at Discount | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 457 | Deferred Compensation Plans with Respect to Service for State and Local Governments | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|-------------------------|--|----------------|
| | | CC:TEGE:EB:QP4 | Press, Cheryl E. | Cheryl.E.Press@IRSCounsel.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:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| | Tax Treatment of Participants in Ineligible Plans | CC:TEGE:EB:QP4 | Press, Cheryl E. | Cheryl.E.Press@IRSCounsel.treas.gov | (202) 317-4148 |
| | | CC:TEGE:EB:QP2 | Kost, Keith | Keith.R.Kost@IRSCounsel.treas.gov | (202) 317-6700 |
| 457A | Nonqualified Deferred Compensation From Certain Tax Indifferent Parties | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | Nonqualified Deferred Compensation From Certain Tax Indifferent Plans | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 460 | Special Rules for Long-Term Contracts | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| 461 | General Rule for Taxable Year of Deduction - Economic Performance | CC:ITA:B02 | Ford, Peter E. | Peter.E.Ford@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B03 | Bird, Susie K. | Susie.K.Bird@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 464 | Limitations on Deduction for Certain Farming | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| 465 | Deductions Limited to Amount at Risk | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 467 | Certain Payment for the Use of Property or Services | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 468 | Special Rules for Mining and Solid Waste | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Kirwan, Patrick | Patrick.Kirwan@IRSCounsel.treas.gov | (202) 317-5275 |
| 468A | Special Rules for Nuclear Decommissioning Costs | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 468B | Special Rules for Designated Settlement Funds | CC:ITA:B06 | Gee, Steven J. | Steven.J.Gee@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| 469 | Passive Activity Losses and Credits Limited | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 470 | Limitation on Deductions Allocable to Property used by Governments or Other Tax-Exempt Entities | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 471 | General Rule for Inventories | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 472 | Last-In, First-Out Inventories | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 473 | Qualified Liquidations of LIFO Inventories | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 474 | Simplified Dollar-Value LIFO Method for Certain Small Businesses | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 475 | Mark to Market Accounting Method for Dealers in Securities | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 481 | Adjustments Required by Changes in Method of Accounting | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B07 | Dwyer, Sean M. | Sean.M.Dwyer@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 482 | Allocation of Income and Deductions | CC:INTL:B06 | Kelley, Robert Z. | Robert.Z.Kelley@IRSCounsel.treas.gov | (202) 317-6939 |
| | | CC:INTL:B06 | Holland, Angela E. | Angela.E.Holland@IRSCounsel.treas.gov | (202) 317-6939 |
| | | CC:INTL:B06 | Rensen, Marissa K | Marrissa.K.Rensen@IRSCounsel.treas.gov | (202) 317-6939 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 483 | Factual Determinations Interest on Certain Deferred Payments | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 501(c)(10) | Fraternal Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|----------------|-------|----------------|
| 501(c)(12) | Cooperative Telephone or Electric Organizations | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 501(c)(13) | Cemetery Companies | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
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| 501(c)(14) | Credit Unions & Cooperative Banks | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 501(c)(17) | Supplemental Unemployment Benefits | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 501(c)(2) | Title Holding Company | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 501(c)(21) | Black Lung Trusts | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
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| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Churches & Religious Organizations | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
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| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Colleges and Universities | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | Foreign Organizations/Activities | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | General | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | Health Care | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | Instrumentalities | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Internet Service Providers | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Legal Aid | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | Legislative Activities | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | Lessening Governmental Burdens | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------------|--|------------------|----------------|----------------|----------------|
| | Limited Liability Company | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Low-Income Housing | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | Political Activities | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Schools: Private and Charter | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| Split Interest Trusts | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 | |
| | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 | |
| | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 | |
| | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 | |
| 501(c)(4) | Political Activities | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | Social Welfare Organizations | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 501(c)(8) | Fraternal Beneficiary Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 501(c)(9) | Voluntary Employees' Beneficiary Associations (VEBA) | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 501(d) | Religious and Apostolic Organizations | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 501(e) | Cooperative Hospital Service Organizations | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 501(h) | Lobbying Election | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 501(i) | Discrimination by Social Clubs | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 501(j) | Amateur Sports Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 501(k) | Child Care | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 501(l) | Federal Instrumentalities-501(c)(1) | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 502 | Feeder Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 503 | Prohibited Transactions | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 504 | Revocation for Political Activity | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|---------------|--|------------------|----------------------------|--|----------------|
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 505 | Notification 501(c) (9) | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 507 | Termination of Private Foundation Status | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 508 | Notification 501(c)(3) | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 509 | Private Foundation Defined | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 509(a)(1)&(2) | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 509(a)(3) | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 511-513 | Unrelated Business Income | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 512 (VEBAs) | Unrelated Business Taxable Income - VEBAs | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 514 | Debt-Financed Income | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 515 | Taxes of Foreign Countries and Possessions of the U.S. | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 521 | Exemption of Farmers' Cooperatives | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| | | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 526 | Shipowners' Protection and Indemnity Associations | CC:PSI:B05 | Rider, James W | James.w.rider@irscounsel.treas.gov | (202) 317-4067 |
| 527 | Political Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 528 | Certain Homeowners Associations | CC:PSI:B05 | Cimino, Nicole R. | Nicole.R.Cimino@IRSCounsel.treas.gov | (202) 317-5104 |
| | | CC:PSI:B05 | Holmes, James A | James.A.Holmes@IRSCounsel.treas.gov | (202) 317-5114 |
| 529 | Qualified Tuition Plans | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 529A | Qualified ABLE Programs | CC:TEGE:EOEG:EO1 | Lieber, Theodore R | Theodore.R.Lieber@IRSCOUNSEL.TREAS.GOV | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Edlund, Taina | Taina.Edlund@IRSCounsel.treas.gov | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO2 | Harris, Terri L. | Terri.L.Harris@IRSCounsel.treas.gov | (202) 317-4541 |
| 530 (Rev.) | Act of 1978 (non code)/Employment Taxes | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| 531-537 | Imposition of Accumulated Earnings Tax | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 541 | Imposition of Personal Holding Company Tax | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 542 | Definition of Personal Holding Company | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 543 | Personal Holding Company Income | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |
| 544 | Rules for Determining Stock Ownership | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@iIRSCounsel.treas.gov | (202) 317-5121 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-------------------------|--|----------------|
| 545 | Undistributed Personal Holding Company Income | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@IRSCounsel.treas.gov | (202) 317-5121 |
| 546 | Income Not Placed on Annual Basis | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@IRSCounsel.treas.gov | (202) 317-5121 |
| 547 | Deduction for Deficiency Dividends | CC:PSI:B05 | Campbell, Barbara J | Barbara.J.Campbell@IRSCounsel.treas.gov | (202) 317-5121 |
| 561 | Definition of Deduction for Dividends Paid | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B05 | Kristall, Jason D. | Jason.D.Kristall@IRSCounsel.treas.gov | (202) 317-7006 |
| | Definition of deduction for dividends paid (RICs/REITs) | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 562 | Rules Applicable in Determining Dividends Eligible for Dividends Paid | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| | Rules applicable in determining dividends eligible for the dividends paid deduction (RICs/REITs) | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 563 | Rules Relating to Dividends Paid After Close of Taxable Year | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 564 | Dividend Carryover | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 565 | Consent Dividends | CC:ITA:B03 | Lam, Mon L. | Mon.L.Lam@IRSCounsel.treas.gov | (202) 317-5100 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:FIP:B05 | Kim, Charles H. | Charles.H.Kim@IRSCounsel.treas.gov | (202) 317-4880 |
| 581 | Definition of Bank | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 582 | Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 584 | Common Trust Funds | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 585 | Reserves for Losses on Loans of Banks | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 591 | Deduction for Dividends Paid on Deposits | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 593 | Reserves for Losses on Loans | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 594 | Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 597 (New) | Treatment of Transactions in Which Federal Financial Assistance Provided | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 611 | Allowance of Deductions for Depletion | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 612 | Basis for Cost Depletion | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 613 | Percentage Depletion | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| 613A | Extension of Suspension of Taxable Income Limitation for Marginal O & G Wells Limitations on Percentage Depletion in | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| | | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 614 | Definition of Property | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 616 | Development Expenditures | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 617 | Deduction and Recapture of Certain Mining Exploration Expenditures | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|--|---------------|-------------------------|--|----------------|
| 621 (Repealed) | Payments to Encourage Exploration, | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 631(a)&(b) | Gain or Loss in the Case of Timber | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 631(c) | Gain or Loss in the Case of Coal or Domestic Iron Ore | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 636 | Income Tax Treatment of Mineral Production Payments | CC:PSI:B06 | Garcia, Martha S. | Martha.S.Mcree@IRSCounsel.treas.gov | (202) 317-5123 |
| 638 | Continental Shelf Areas | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 641 | Imposition of Tax | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 642 | Special Rules for Credits and Deductions | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 642(c)(5) | Definition of Pooled Income Fund | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 643 | Definitions Applicable to Subparts A, B, C, and D | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 643(h) | Distributions by Certain Foreign Trusts Through Nominees | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 643(i) | Loans From Foreign Trusts | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 644 | Taxable Year of Trusts | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 644 (Repealed) | Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 646 | Certain Revocable Trusts Treated as Part of Estate | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 651 | Deduction for Trusts Distributing Current Income Only | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 652 | Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 661 | Deduction for Estates and Trusts Accumulating Income or Distributing Corpus | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 662 | Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 663 | Special Rules Applicable to Sections 661 and 662 | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 664 | Charitable Remainder Trusts | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 665 | Definitions Applicable to Subpart D | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 666 | Accumulation Distribution Allocated to Preceding Years | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 667 | Treatment of Amounts Deemed Distributed by Trust in Preceding Year | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 668 | Interest Charge on Accumulation Distributions From Foreign Trusts | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 671 | Deductions, and Credits Attributable to Grantors and Others as Substantial | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 672 | Definitions and Rules | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 672(f) | Foreign Grantors of Trusts | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 673 | Reversionary Interests | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 674 | Power to Control Beneficial Enjoyment | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|----------------------|---|----------------|
| 675 | Administrative Powers | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 676 | Power to Revoke | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 677 | Income for Benefit of Grantor | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 678 | Person Other Than Grantor Treated as Substantial Owner | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 679 | Foreign Trust Having one or more U.S. Beneficiaries | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 681 | Limitation on Charitable Deduction | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 682 | Income of an Estate or Trust in Case of Divorce, etc. | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 683 | Use of Trust as an Exchange Fund | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 684 | Recognition of Gain on Certain Transfers | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 691 | Recipients of Income in Respect of Decedents | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 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@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:06 | Spatz, William V. | William.V.Spatz@IRSCounsel.treas.gov | (202) 317-6833 |
| 701 | Partners, Not Partnership, Subject to Tax | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 702 | Income and Credits of Partner | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 703 | Partnership Computations | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 704 | Partner's Distributive Share | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 705 | Determination of Basis of Partner's Interest | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 706 | Taxable Year of Partner and Partnership | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 706(b) | Accounting Period Requests (Adoption of Taxable Year) | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| 707 | Transactions Between Partner and Partnership | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 708 | Continuation of Partnership | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 709 | Treatment of Organization and Syndication Fees | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 721 | Nonrecognition of Gain or Loss on Contribution | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.treas.gov | (202) 317-6937 |
| 721(c) | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.treas.gov | (202) 317-6937 |
| 722 | Basis of Contributing Partner's Interest | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 723 | Basis of Property Contributed to Partnership | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 724 | Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 731 | Extent of Recognition of Gain or Loss on Distribution | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 732 | Basis of Distributed Property Other Than Money | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|--------------------|---------------------------------------|----------------|
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 733 | Basis of Distributee Partner's Interest | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 734 | Optional Adjustment to Basis of Undistributed Partnership Property | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 735 | Character of Gain or Loss on Disposition of Distributed Property | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 736 | Payment to a Retiring Partner or a Deceased Partner's Successor in Interest | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 737 | Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 741 | Recognition and Character of Gain or Loss on Sale or Exchange | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 742 | Basis of Transferee Partner's Interest | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 743 | Optional Adjustment to Basis of Partnership Property | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 751 | Unrealized Receivables and Inventory Items | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 752 | Treatment of Certain Liabilities | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 753 | Partner Receiving Income in Respect of Decedent | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 754 | Manner of Electing Optional Adjustment to Basis of Partnership Property | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 755 | Rules for Allocation of Basis | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 761 | Terms Defined | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 776 | Special Rules for Partnerships Holding Oil and Gas Properties | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 777 | Regulations | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 801 | Tax Imposed (Insurance Companies) | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 803 | Life Insurance Gross Income | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 804 | Life Insurance Deductions | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 805 | General Deductions | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 806 | Small Life Insurance Company Deduction | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 807 | Rules for Certain Reserves | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 808 | Policyholder Dividends Deduction | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 809 | Reduction in Certain Deductions of Mutual Life Insurance Companies | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 810 | Operations Loss Deduction | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 811 | Accounting Provisions | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 812 | Definition of Company's Share and Policyholders' Share | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 814 | Contiguous Country Branches of Domestic Life Insurance Companies | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| | | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 815 | Distributions to Shareholders from pre 1984 Policyholders Surplus Account | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 816 | Life Insurance Company Defined | CC:FIP:B04 | MacIvor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 817 | Treatment of Variable Contracts | CC:FIP:B04 | Polfer, James A. | James.A.Polfer@IRSCounsel.treas.gov | (202) 317-4556 |
| 817A | Special Rules for Modified Guaranteed Contracts | CC:FIP:B04 | Polfer, James A. | James.A.Polfer@IRSCounsel.treas.gov | (202) 317-4556 |
| 818 | Other Definitions and Special Rules | CC:FIP:B04 | Polfer, James A. | James.A.Polfer@IRSCounsel.treas.gov | (202) 317-4556 |
| 831 | Tax on Insurance Companies Other Than Life Insurance Companies | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 832 | Insurance Company Taxable Income | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 833 | Treatment of Blue Cross & Blue Shield Organizations | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|----------------------|---|----------------|
| 834 | Determination of Taxable Investment Income | CC:FIP:B04 | Polfer, James A. | James.A.Polfer@IRSCounsel.treas.gov | (202) 317-4556 |
| 835 | Election by Reciprocal | CC:FIP:B04 | Polfer, James A. | James.A.Polfer@IRSCounsel.treas.gov | (202) 317-4556 |
| 841 | Credit for Foreign Taxes | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 842 | Foreign Companies Carrying on Insurance Business | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| | | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 843 | Annual Accounting Period | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| 844 | Special Loss Carryover Rules | CC:FIP:B04 | Macivor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 845 | Certain Reinsurance Agreements | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 846 | Discounted Unpaid Losses Defined | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| 847 | Special Estimated Tax Payments | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| 848 | Capitalization of Certain Policy Acquisition Expenses | CC:FIP:B04 | Macivor, Alexis A. | Alexis.Macivor@IRSCounsel.treas.gov | (202) 317-4449 |
| 851 | Definition of Regulated Investment Company | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 852 | Taxation of Regulated Investment Companies and Their Shareholders | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 853 | Foreign Tax Credit Allowed to | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 854 | Limitations Applicable to Dividends Received From Regulated Investment Company | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 856 | Definition of Real Estate Investment Trust | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 857 | Taxation of Real Estate Investment Trusts and Their Beneficiaries | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 858 | Dividends Paid by Real Estate Investment Trust After Close of Taxable Year | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 859 | Adoption of Annual Accounting Period | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| 860 | Deduction for Deficiency Dividends | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 860A | Taxation of REMIC's | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860B | Taxation of Holders of Regular Interests | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860C | Taxation of Residual Interests | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860D | REMIC Defined | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860E | Treatment of Income in Excess of Daily Accruals on Residual Interests | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|---------------------------|--|---------------------------|--|--|----------------|
| 860F | Other Rules | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860G | Other Definitions and Special Rules | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 860H-L | Taxation of FASITS | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 861-864 | Part I. Determination of Sources of Income | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:SL1CI | Budde, John E. | John.E.Budde@IRSCounsel.treas.gov | (513) 975-6841 |
| | | CC:INTL:B03 | Parry, Jeffrey L. | Jeffrey.L.Parry@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:BOS:1 | Best, Stephen C. | Stephen.C.Best@IRSCounsel.treas.gov | (617) 788-0796 |
| | | CC:INTL:B06 | Kelley, Robert Z. | Robert.Z.Kelley@IRSCounsel.treas.gov | (202) 317-6939 |
| | | CC:INTL:B06 | Dewald, Joseph P. | Joseph.P.Dewald@IRSCounsel.treas.gov | (202) 317-6939 |
| 863(b) | Income Partly from Within and Partly from Without U.S | CC:INTL:B06 | Dewald, Joseph P. | Joseph.P.Dewald@IRSCounsel.treas.gov | (202) 317-6939 |
| 863(c) | Source for Certain Transportation Income | CC:INTL:B06 | McCormack, Brad | Brad.Mccormack@IRSCounsel.treas.gov | (202) 317-6939 |
| 864(b)(2) | Definition of Trading in Stocks, Securities or Commodities | CC:INTL:B05 | Branch Contact | | (202) 317-6938 |
| 864(c) | Effectively Connected Income | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 864(d) | Factoring Income | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 865 | Source Rules for Personal Property Sales | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B06 | Kelley, Robert Z. | Robert.Z.Kelley@IRSCounsel.treas.gov | (202) 317-6939 |
| 875 | Partnerships; Beneficiaries of Estates or Trusts | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 876 | Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| 877 | Expatriation of U.S. Citizens & Residents | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 877A | Tax Responsibilities of Expatriation | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Lor, Rosy L. | Rosy.L.Lor@IRSCounsel.treas.gov | (202) 317-6933 |
| 879 | Tax Treatment of Certain Community Income in the Case of Nonresident Alien Individuals | CC:INTL:B08 | Henderson, Joseph S. | Joseph.S.Henderson@IRSCounsel.treas.gov | (202) 317-6942 |
| 881 | Foreign Corporations | CC:LB:2:BOS:1 | Best, Stephen C. | Stephen.C.Best@IRSCounsel.treas.gov | (617) 788-0796 |
| | | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | Foreign Corporations-Conduit Financing Transactions | CC:INTL:B08 | Lee, Nancy J. | Nancy.J.Lee@IRSCounsel.treas.gov | (202) 317-6942 |
| 882(c) | Allowance of Deductions and Credits | CC:LB:2:BOS:1 | Best, Stephen C. | Stephen.C.Best@IRSCounsel.treas.gov | (617) 788-0796 |
| 883 | Reciprocal Shipping Exemption | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 884 | Branch Profits Tax | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 892 | Income of Foreign Governments and of International Organizations | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| 893 | Compensation of Employees of Foreign Governments or International Organizations | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B01 | Villecco, Tracy | Tracy.Villecco@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Huggs, Stephen C. | Stephen.C.Huggs@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Cadenas, Ricardo A. | Ricardo.A.Cadenas@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL | Lew, Mae J. | Mae.J.Lew@IRSCounsel.treas.gov | (202) 317-3800 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Parker, Nathaniel | Nathaniel.B.Parker@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 894 | Athletes and Entertainers | CC:INTL:B01 | Villecco, Tracy | Tracy.Villecco@IRSCounsel.treas.gov | (202) 317-6933 |
| | Belgium | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| Collection Assistance | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 | |
| | CC:INTL:B07 | Huggs, Stephen C. | Stephen.C.Huggs@IRSCounsel.treas.gov | (202) 317-6941 | |
| Exchange of Information | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 | |
| | CC:INTL:B07 | Cadenas, Ricardo A. | Ricardo.A.Cadenas@IRSCounsel.treas.gov | (202) 317-6941 | |
| | CC:INTL | Lew, Mae J. | Mae.J.Lew@IRSCounsel.treas.gov | (202) 317-3800 | |
| | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 | |
| | CC:INTL:B07 | Parker, Nathaniel | Nathaniel.B.Parker@IRSCounsel.treas.gov | (202) 317-6941 | |
| Income Affected by Treaty | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 | |
| Israel | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 | |
| LOB | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 | |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-----------------------|---|----------------|
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | Malta | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | Netherlands | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | New Zealand | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | Pension | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | United Kingdom | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 894(c) | Treaty Payments to Hybrid Entities | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 895 | Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| 896 | Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| 897 | Disposition of Investment in United States Real Property | CC:LB:4:SLDAL | Fienberg, Jeffrey B. | Jeffrey.B.Fienberg@IRSCounsel.treas.gov | (954) 423-7948 |
| | | CC:INTL:B04 | Rabon, Joshua | Joshua.G.Rabon@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 898 | Taxable Year of Certain Foreign Corporations | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 901 | Creditability of Foreign Taxes | CC:LB:5:SEA:2 | Walker, Yvonne M. | Yvonne.M.Peters@IRSCounsel.treas.gov | (206) 946-3612 |
| | | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:SL1CI | Budde, John E. | John.E.Budde@IRSCounsel.treas.gov | (513) 975-6841 |
| | | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| 902 | Deemed Paid Foreign Tax Credit | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | | CC:LB:2:SL1CI | Budde, John E. | John.E.Budde@IRSCounsel.treas.gov | (513) 975-6841 |
| | | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| 903 | Creditability of Foreign Taxes | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:LB:2:SL1CI | Budde, John E. | John.E.Budde@IRSCounsel.treas.gov | (513) 975-6841 |
| 904 | Limitation on Credit | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:INTL:B03 | Parry, Jeffrey L. | Jeffrey.L.Parry@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| 905 | Foreign Tax Credit Adjustments | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B03 | Pounders, Larry | Larry.Pounders@IRSCounsel.treas.gov | (202) 317-6845 |
| 906 | Nonresident Alien Individuals & Foreign Corporations | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B03 | Parry, Jeffrey L. | Jeffrey.L.Parry@IRSCounsel.treas.gov | (202) 317-6936 |
| 907 | Special Rules in Case of Foreign Oil and Gas Income | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| 909 | Foreign Tax Credit Splitting Events | CC:INTL:B03 | Parry, Jeffrey L. | Jeffrey.L.Parry@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B03 | Walsh, Suzanne M. | Suzanne.M.Walsh@IRSCounsel.treas.gov | (202) 317-6936 |
| 911-913 | Subpart B. Earned Income of Citizens or Nonresident of United States | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| | | CC:INTL:B02 | Hwa, Kate Y. | Kate.Y.Hwa@IRSCounsel.treas.gov | (202) 317-6934 |
| 921-927 | Subpart C. Taxation of Foreign Sales Corporations | CC:LB:5:SEA:1 | Goodson, Cathy A. | Cathy.A.Goodson@IRSCounsel.treas.gov | (206) 946-3590 |
| | | CC:LB:5:SEA:2 | Walker, Yvonne M. | Yvonne.M.Peters@IRSCounsel.treas.gov | (206) 946-3612 |
| | | CC:LB:5:SEA:2 | McCarthy, William A. | William.A.Mccarthy@IRSCounsel.treas.gov | (206) 946-3610 |
| 931-935 | Subpart D. Possessions of the United States | CC:LB | Lisecki, Cleve | Cleve.Lisecki@IRSCounsel.treas.gov | (202) 317-8985 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|-------------------|--------------------------------------|--|----------------|
| | Subpart D. Possessions of the United States; Guam, Samoa, Northern Mariana Islands | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 |
| | Subpart D. Possessions of the United States; Puerto Rico | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 |
| | Subpart D. Possessions of the United States; Virgin Islands | CC:LB | Lisecki, Cleve | Cleve.Lisecki@IRSCounsel.treas.gov | (202) 317-8985 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Manasterli, Jacqueline B. | Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 |
| CC:INTL:B07 | | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 | |
| CC:INTL:B07 | | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 | |
| CC:INTL:B07 | | Williams, Alan S. | Alan.S.Williams@IRSCounsel.treas.gov | (202) 317-6941 | |
| 937 | Residence and Source in U.S. Territories | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Cadenas, Ricardo A. | Ricardo.A.Cadenas@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| 951-964 | Subpart F. Controlled Foreign | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| | | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| 952(c) | Income Defined | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 953 | Insurance Income | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 953(d) | Elections | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(a)-(h) | Subpart F | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(c) | Foreign Personal Holding Company | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| | | CC:LB:5:PNX | Lee-Martinez, Marikay | Marikay.K.Lee-martinez@IRSCounsel.treas.gov | (602) 636-9619 |
| | | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(d) | Foreign Based Company Sales Income | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(f) | Foreign Personal Holding Company | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(g) | Foreign Base Company Oil Related | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 954(i) | Special Rules for Income Derived in the Active Conduct of Insurance Business | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 955 | Withdrawal of Previously Excluded Subpart F Income From Qualified Investment | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 956 | Investment in U.S. Property | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 959 | Exclusions from Gross Income of Previously Taxed Earnings and Profits | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 960 | Foreign Taxes Deemed Paid | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| 961 | Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property | CC:LB:2:BOS:1 | Best, Stephen C. | Stephen.C.Best@IRSCounsel.treas.gov | (617) 788-0796 |
| | | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 962 | Election by Individuals to be Subject to Tax at Corporate Rates | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 964 | Earnings and Profits | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 965 | Temporary Dividends Received Deduction | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| 970-971 | Subpart G. Export Trade Corporations | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 982 | Subpart I. Admissibility of Documentation Maintained in Foreign Countries | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:LB:2:SL1CI | Budde, John E. | John.E.Budde@IRSCounsel.treas.gov | (513) 975-6841 |
| | | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:LB | Lisecki, Cleve | Cleve.Lisecki@IRSCounsel.treas.gov | (202) 317-8985 |
| 985 | Changes in Functional Currency | CC:INTL:B05 | Merkel, Peter D. | David.P.Merkel@IRSCounsel.treas.gov | (202) 317-6938 |
| 985-989 | Subpart J: Foreign Currency Transactions | CC:INTL:B05 | Marra, Anthony J. | Anthony.J.Marra@IRSCounsel.treas.gov | (202) 317-6938 |
| 986 | Currency-Foreign Corporations and Foreign Taxes | CC:LB:2:BOS:1 | Best, Stephen C. | Stephen.C.Best@IRSCounsel.treas.gov | (617) 788-0796 |
| | | CC:INTL:B03 | Felker, Barbara A. | Barbara.A.Felker@IRSCounsel.treas.gov | (202) 317-6936 |
| 987 | Branch Transactions | CC:INTL:B05 | Marra, Anthony J. | Anthony.J.Marra@IRSCounsel.treas.gov | (202) 317-6938 |
| 988 | Foreign Currency Transactions | CC:INTL:B05 | Ramaswamy, Sheila N. | Sheila.N.Ramaswamy@IRSCounsel.treas.gov | (202) 317-6938 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|------------------------|---|----------------|
| 991-994 | Part V. Domestic International Sales Corporations Subpart A. Treatment of Qualifying Sales Corporations | CC:INTL:B06 | Desai, Anand | Anand.Desai@IRSCounsel.treas.gov | (202) 317-6939 |
| 995-997 | Subpart B. Treatment of Distributions to Shareholders | CC:INTL:B06 | Desai, Anand | Anand.Desai@IRSCounsel.treas.gov | (202) 317-6939 |
| 1001 | Determination of Amount and Recognition of Gain or Loss | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | Modifications of Debt Instruments | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| 1011 | Adjusted Basis for Determining Gain or Loss | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 1011(b) | Bargain Sales to a Charitable Organization | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 1012 | Basis of Property--Cost | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| 1013 | Basis of Property Included in Inventory | CC:ITA:B06 | Mulleneaux, Natasha M. | Natasha.M.Mulleneaux@IRSCounsel.treas.gov | (202) 317-7007 |
| 1014 | Basis of Property Acquired from a Decedent | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1015 | Basis of Property Acquired by Gifts and Transfers in Trust | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| 1016 | Adjustments to Basis | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| 1016(a)(1) | Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 1016(a)(11) | Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops) | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-4450 |
| 1016(a)(17) | Stock of, and Indebtedness Owning, Shareholders of an Electing Small Business Corporation | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1016(a)(2) | Depreciation, Obsolescence, Amortization & Depletion Since February 28, 1913 | CC:ITA:B07 | Reed, Kathleen | Kathleen.Reed@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 1016(a)(21) | Section 1059 | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1016(a)(3) | Property Acquired Before and After 28-Feb-13 | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| 1016(a)(4) | Stock, the Basis of Which was Affected by Tax-Free Distribution | CC:CORP | Office Contact | | (202) 317-7700 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|---|---------------|-----------------------|--|----------------|
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1016(a)(5) | Bonds Having Disallowance of Amortizable Bond Premiums | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1016(a)(6) | Adjustments to Basis in the Case of Any Municipal Bond to the Extent Provided in Section 75(a)(2) | CC:FIP:B05 | Kim, Charles H. | Charles.H.Kim@IRSCounsel.treas.gov | (202) 317-4880 |
| 1016(a)(7) | Sale of Residence | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Brookens, Marilyn E. | Marilyn.E.Brookens@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 1016(a)(8) | Property Pledged to Secure Commodity Credit Loans | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 1017 | Discharge of Indebtedness | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.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 | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 1019 | Property on Which Lessee Has Made Improvements | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:CORP:B05 | Lovlace, John B. | John.B.Lovlace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Warren, Angella L. | Angella.L.Warren@IRSCounsel.treas.gov | (202) 317-4718 |
| 1021 | Sale of Annuities | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 1022 | Property acquired from a decedent dying in year 2010 | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 1031 | Exchange of Property Held for Productive Use or Investment | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:CORP:B05 | Lovlace, John B. | John.B.Lovlace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 1031(a) | Exchanges of Personal Property | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovlace, John B. | John.B.Lovlace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 1031(a)(3) | Deferred Exchanges | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:CORP:B05 | Lovlace, John B. | John.B.Lovlace@IRSCounsel.treas.gov | (202) 317-5363 |
| 1032 | Exchange of Stock for Property | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1033 | Involuntary Conversions | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 1033(g) | Sales or Exchanges to Implement Microwave Relocation Policy | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|--|----------------|------------------------|---|----------------|
| 1033(k) | Sales or Exchanges Under Certain Hazard Mitigation Programs | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Reigle, Erika C. | Erika.C.Reigle@IRSCounsel.treas.gov | (202) 317-7006 |
| 1034 (Repealed) | Rollover of Gain on Sale or Exchange of Principal Residence | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| 1035 | Certain Exchanges of Insurance Policies | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 1036 | Stock for Stock of Same Corporation | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1037 | Certain Exchanges of United States Obligations | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1038 | Certain Recapitalizations of Real Property | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| 1040 | Transfer of Certain Farm, etc., Real Property | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B02 | Woo-Garcia, Maxine M. | Maxine.M.Woo-garcia@IRSCounsel.treas.gov | (202) 317-7011 |
| 1041 | Transfers of Property Between Spouses or Incident to Divorce | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 1042 | Sale of Stock to Stock Ownership Plans or Certain Cooperatives | CC:TEGE:EB:QP3 | Ricotta, John T. | John.T.Ricotta@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 1044 | Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies | CC:ITA:B04 | Welsh, Donna J. | Donna.J.Welsh@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 1045 | Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 1051 | Property Acquired During Affiliation | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 1052 | Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939 | CC:ITA:B05 | Osborne, Martin L. | Martin.L.Osborne@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | France, Renay C. | Renay.C.France@IRSCounsel.treas.gov | (202) 317-7006 |
| 1053 | Property Acquired Before March 1, 1913 | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 1054 | Certain Stock of Federal National Mortgage Association | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| 1055 | Redeemable Ground Rents | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| 1056 | Basis Limitation for Player Contracts Transferred in Sale of a Franchise | CC:ITA:B04 | Wojay, Craig R. | Craig.R.Wojay@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 1058 | Transfer of Securities Under Certain Agreements | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1059 | Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-----------------------|--|----------------|
| 1059(e) | Special Rules for Certain Distributions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1059A | Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons | CC:INTL:B06 | Bello, Christopher J. | Christopher.J.Bello@IRSCounsel.treas.gov | (202) 317-6939 |
| 1060 | Special Allocation Rules for Certain Asset Acquisitions | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1081 | Nonrecognition of Gain or Loss on 'Exchanges or Distributions in Obedience 'to Orders of Securities and Exchange Commission | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1082 | Basis for Determining Gain or Loss | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1083 | Definitions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1091 | Loss from Wash Sales of Stock or Securities | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| 1092 | Straddles | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| 1201 | Alternative Tax For Corporations | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| 1202 | 50 Percent Exclusion for Gain from Certain Small Business Stock | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| 1211 | Limitation on Capital Losses | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1212 | Capital Loss Carrybacks and Carryovers | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1221 | Capital Asset Defined | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1221(a)(4) | Accounts or Notes Receivable | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 1222 | Other Terms Relating to Capital Gains and Losses | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1223 | Holding Period of Property | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1231 | Property Used in the Trade or Business and Involuntary Conversions | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | Property Used in the Trade or Business and Involuntary Conversions - Timber | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| 1231(c) | Recapture of Net Ordinary Loss | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| 1233 | Gains and Losses from Short Sales | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1234 | Options to Buy or Sell | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| 1234A | Gains and Losses from Certain Terminations | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 1234B | Gains or Losses From Securities Futures Contracts | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|-------------------------|--|----------------|
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 1235 | Sale or Exchange of Patents | CC:PSI:B05 | Holmes, James A | James.A.Holmes@IRSCounsel.treas.gov | (202) 317-5114 |
| 1236 | Dealers in Securities | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| 1239 | Gain from Sale of Depreciable Property Between Certain Related Taxpayers | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1244 | Losses on Small Business Stock | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1245 | Gain from Disposition of Certain Depreciable Property | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 1246 | Gain on Foreign Investment Company Stock | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 1247 | Election by Foreign Investment Companies to Distribute Income Currently | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 1248 | Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations | CC:INTL:B04 | Baker, Lynlee C. | Lynlee.C.Baker@IRSCounsel.treas.gov | (202) 317-5141 |
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Williams Jr., Robert | Robert.WilliamsJR@IRSCounsel.treas.gov | (202) 317-6937 |
| 1250 | Section 1250 Property | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 1252 | Gain from Disposition of Farm Land | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| 1253 | Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers) | CC:ITA:B02 | Cohn, Peter A. | Peter.A.Cohn@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 1254 | Gain from Disposition of Interest in Mineral Property | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 1255 | Gain from Disposition of section 126 Property | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 1256 | Section 1256 Contracts Marked to Market | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| 1257 | Disposition of Converted Wetlands or Highly Erodible Croplands | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Kim, Douglas H. | Douglas.H.Kim@IRSCounsel.treas.gov | (202) 317-7003 |
| 1258 | Recharacterization of Gain from Certain Financial Transactions | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| | | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1259 | Constructive Sales Treatment for Appreciated Financial Positions | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1260 | Gains from Constructive Ownership Transactions | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 1271 | Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1272 | Current Inclusion in Income of Original Issue Discount | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1273 | Determination of Amount of Original Issue Discount | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1274 | Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-4528 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|--|---------------|-----------------------|--|----------------|
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B02 | Hoffenson, Andrea M. | Andrea.M.Hoffenson@IRSCounsel.treas.gov | (202) 317-4419 |
| 1275 | Other Definitions and Special Rules | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1276 | Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1277 | Deferral of Interest Deduction Allocable to Accrued Market Discount | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 1278 | Definitions and Special Rules | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| 1281 | Current Inclusion in Income of Discount on Certain Short-term Obligations | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| 1282 | Deferral of Interest Deduction Allocable to Accrued Discount | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1283 | Definitions and Special Rules | CC:FIP:B03 | Culmer, Charles W. | Charles.W.Culmer@IRSCounsel.treas.gov | (202) 317-4528 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1286 | Tax Treatment of Stripped Bonds | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| | | CC:FIP:B03 | White, Patrick E. | Patrick.E.White@IRSCounsel.treas.gov | (202) 317-4428 |
| 1287 | Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| 1288 | Treatment of Original Issue Discount in Tax Exempt Obligations | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 1291-1295, 1297 | Passive Foreign Investment Companies (PFIC) | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 1296 | PFIC-Mark to Market | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 1301 | Average of Farm Income over 3 years | CC:ITA:B02 | Basso, Robert J. | Robert.J.Basso@IRSCounsel.treas.gov | (202) 317-7011 |
| 1311-1314 | Correction of Error (Mitigation Provisions) | CC:ITA:B06 | Gee, Steven J. | Steven.J.Gee@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:PA:07 | Rowe, Will M. | William.M.Rowe@irscounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Gerdy Zogby, Joy E | Joy.G.Zogby@IRSCounsel.treas.gov | (202) 317-6834 |
| 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| 1351 | Treatment of Recoveries of Foreign Expropriation Losses (Other than Insurance Companies) | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Warren, Angella L. | Angella.L.Warren@IRSCounsel.treas.gov | (202) 317-4718 |
| 1352 | Tonnage Tax | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 1361 | S Corporation Defined | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 1362 | Election; Revocation; Termination | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 1363 | Effect of Election on Corporation | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1363(d)(f) | Recapture of LIFO Benefits | CC:ITA:B06 | Braden, Andrew S. | Andrew.S.Braden@IRSCounsel.treas.gov | (202) 317-7007 |
| 1366 | Pass-thru of Items to Shareholders | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|-----------------|----------------------|---|----------------|
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1367 | Adjustments to Basis of Stock of Shareholders, etc. | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1368 | Distributions | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1371 | Coordination with Subchapter C | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1372 | Partnership Rules to Apply for Fringe Benefits Purposes | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 1373 | Foreign Income | CC:INTL:B03 | Gilman, Michael I. | Michael.I.Gilman@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1374 | Tax Imposed on Certain Built-in Gains | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1375 | Tax Imposed When Passive Investment Income of Corporation Having SubchapterC Earnings and Profits Exceeds 25 Percent of Gross Receipts | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 1377 | Definitions and Special Rule | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 1378 | Taxable Years of S Corporation Accounting Period Requests | CC:ITA:B04 | Raphael, Robert M. | Robert.M.Raphael@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Cavanaugh, Lore B. | Lore.B.Cavanaugh@IRSCounsel.treas.gov | (202) 317-7006 |
| 1379 | Transitional Rules on Enactment | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 1381 | Organizations to Which Part Applies | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 1382 | Taxable Income of Cooperatives | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-5106 |
| 1385 | Amounts Includible in Patron's Gross Income | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 1388 | Definitions: Special Rules (Co-Ops) | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 1391-1393 | Enterprise Zones | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1394 | Tax-Exempt Enterprise Facility Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1396-1397 | Empowerment Zone Employment Credit; Other Definitions | CC:TEGE:EOEG:HW | Branch Contact | | (202) 317-5500 |
| 1397A | Increase in Expensing Under Section 179 (Enterprise Zone Business) | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 1397B | Nonrecognition of Gain on Rollover of Empowerment Zone Investments | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth.R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 1397C | Enterprise Zone Business | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 1397D | Qualified Zone Property | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1397E | Qualified Zone Academy Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1397F | Zone Regulations | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.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 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Poole, Donza | Donza.Poole@IRSCounsel.treas.gov | (202) 317-5437 |
| 1400 | District of Columbia Enterprise Zone | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|----------------------|---|----------------|
| | Wage Credit Only | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 1400A | Tax Exempt Economic Development | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400B | Zero Percent Capital Gains Rate | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B01 | Goldstein, Ronald J. | Ronald.J.Goldstein@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B02 | Cassano, Daniel A. | Daniel.A.Cassano@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B01 | Gorham, Charles W. | Charles.W.Gorham@IRSCounsel.treas.gov | (202) 317-7003 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | Zero Percent Capital Gains Rate for DC Zone Asset | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400C | Wash.,DC First-Time Homebuyer Credit | CC:ITA:B04 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B04 | Ruane, William R. | William.R.Ruane@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| 1400D | Special Rules for Application of Employment Credit | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 1400E | Renewal Communities | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400F | Renewal Community Capital Gain | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400G | Renewal Community Business Defined | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400I | Commercial Revitalization Deduction | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Magee, Charles J. | Charles.J.Magee@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400J | Increase in Expensing Under Section 179 (Renewal Community) | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400L(b) | Bonus Depreciation for New York Liberty Zone | CC:ITA:B07 | Devereux, Deena M. | Deena.M.Devereux@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Reed, Kathleen | Kathleen.Reed@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400L(c) | 5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth R.Binder@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400L(d) | Qualified New York Liberty Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400L(e) | Advance Refunding Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400L(f) | Increase in Expensing Under Section 179 for New York Liberty Zone Property | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth R.Binder@IRSCounsel.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 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| 1400N(a) | Qualified Gulf Opportunity Zone Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400N(b) | Advance Refunding Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400N(d) | Bonus Depreciation for Gulf Opportunity Zone Property | CC:ITA:B07 | Devereux, Deena M. | Deena.M.Devereux@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400N(e) | Increase in Expensing Under Section 179 for Gulf Opportunity Zone Property | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Binder, Elizabeth R. | Elizabeth R.Binder@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400N(i)(2)5 | Year NOL Carryback of Certain Timber Losses | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 1400N(j) | Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 1400N(k) | Treatment of Net Operating Losses Attributable to Gulf Opportunity Zone Losses | CC:ITA:B04 | O'Hara, Brendan P. | Brendan.P.O'hara@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Boone, Reuben F. | Reuben.F.Boone@IRSCounsel.treas.gov | (202) 317-7006 |
| 1400N(l) | Gulf Tax Credit Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400N(p) | Tax Benefits Not Available for Certain Property (Gulf Opportunity Zone) | CC:ITA:B07 | Douglas, Winston H. | Winston.H.Douglas@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Devereux, Deena M. | Deena.M.Devereux@IRSCounsel.treas.gov | (202) 317-7005 |
| 1400O | Education Tax Benefits | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 1400R | Employee Retention Credit | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|--|------------------|--------------------------|---|----------------|
| 1400S(d) | Special Rule for Determining Earned Income | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| 1400S(e) | (New) Accident and Health Insurance | CC:ITA:B05 | Glendening, Christina M. | Christina.M.Glendening@IRSCounsel.treas.gov | (202) 317-7006 |
| | Secretarial Authority to Make Adjustments Regarding Taxpayer and Dependency Status | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| 1400U-1 | Allocation of Recovery Zone Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400U-2 | Recovery Zone Economic Development Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1400U-3 | Recovery Zone Facility Bonds | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 1401 | Rate of Tax (Tax on Self-Employment) | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| 1402 | Definitions | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| 1402(g) | Rel. Exemption | CC:TEGE:EOEG:ET2 | Casey, Jean M. | Jean.M.Casey@IRSCounsel.treas.gov | (202) 317-4774 |
| 1403 | Miscellaneous Provisions | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| 1411 | Net Investment Income Tax | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B01 | Mikolashek, Adrienne M. | Adrienne.M.Mikolashek@IRSCounsel.treas.gov | (202) 317-5050 |
| 1441 | Withholding of Tax on Nonresident Aliens | CC:INTL:B08 | Perkins, Leni | Leni.C.Perkins@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:INTL:B08 | Seth, Subin | Subin.Seth@IRSCounsel.treas.gov | (202) 317-6942 |
| 1442 | Withholding of Tax on Foreign Corporations | CC:INTL:B08 | Seth, Subin | Subin.Seth@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:INTL:B08 | Perkins, Leni | Leni.C.Perkins@IRSCounsel.treas.gov | (202) 317-6942 |
| 1443 | Foreign Tax-Exempt Organizations | CC:INTL:B08 | Seth, Subin | Subin.Seth@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:INTL:B08 | Perkins, Leni | Leni.C.Perkins@IRSCounsel.treas.gov | (202) 317-6942 |
| 1445 | Withholding of Tax on Dispositions of U.S.Real Property Interest | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Rabon, Joshua | Joshua.G.Rabon@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:LB:4:SLDAL | Fienberg, Jeffrey B. | Jeffrey.B.Fienberg@IRSCounsel.treas.gov | (954) 423-7948 |
| 1446 | Withholding Tax on Amounts Paid by 'Partnerships to Foreign Partners | CC:INTL:B04 | Rabon, Joshua | Joshua.G.Rabon@IRSCounsel.treas.gov | (202) 317-6942 |
| | | CC:INTL:B04 | Gootzeit, Ronald M. | Ronald.M.Gootzeit@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B08 | Sweeney, John J. | John.J.Sweeney@IRSCounsel.treas.gov | (202) 317-6942 |
| 1471 | Withholdable Payments to Foreign Financial Institutions | CC:INTL:B08 | Sweeney, John J. | John.J.Sweeney@IRSCounsel.treas.gov | (202) 317-6942 |
| 1472 | Withholdable Payments to Other Foreign Entities | CC:INTL:B08 | Sweeney, John J. | John.J.Sweeney@IRSCounsel.treas.gov | (202) 317-6942 |
| 1473 | Definitions (for chapter 4) | CC:INTL:B08 | Sweeney, John J. | John.J.Sweeney@IRSCounsel.treas.gov | (202) 317-6942 |
| 1474 | Special Rules (for chapter 4) | CC:INTL:B08 | Sweeney, John J. | John.J.Sweeney@IRSCounsel.treas.gov | (202) 317-6942 |
| 1481 (Repealed) | Mitigation of Effect of Renegotiation of Government Contracts | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 1482 (Repealed) | Readjustment for Repayments Made Pursuant to Price Redeterminations | CC:PSI:B06 | Bernardini, Jennifer C. | Jennifer.C.Bernardini@IRSCounsel.treas.gov | (202) 317-5118 |
| 1501 | Privilege to File Consolidated Returns | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 1502 | Loss Disallowance - Treasury Regulation 1.1502-20 | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | Regulations | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 1503(d) | Dual Consolidated Losses | CC:LB:2:NEW:1 | Bennett, Robert T. | Robert.T.Bennett@IRSCounsel.treas.gov | (973) 681-6613 |
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 1504 | Definitions | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |

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| | | CC:CORP | General Information | | (202) 317-7700 |
| 1504(d) | Subsidiary Formed to Comply With Foreign Law | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 1551 | Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 1552 | Earnings and Profits | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 1561 | Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1562 (Repealed) | Privilege of Groups to Elect Multiple Surtax Exemptions | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1563 | Definitions and Special Rules | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 1564 (Repealed) | Transitional Rules in the Case of Certain Controlled Corporations | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 2001 | Imposition and Rate of Tax | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2001-2016 | Estate Tax and Credits | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2002 | Liability of Payment | CC:PSI:B04 | Madigan, Elizabeth R. | Elizabeth.R.Madigan@IRSCounsel.treas.gov | (202) 317-4634 |
| 2010 | Unified Credit Against Estate Tax | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2011 | Credit for State Death Taxes | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2011(c) | Period of Limitations | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2012 | Credit for Gift Tax | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2013 | Credit for Tax on Prior Transfers | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2014 | Credit for Foreign Death Taxes | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| 2015 | Credit for Death Taxes on Remainders | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2016 | Recovery of Taxes Claimed as Credit | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2031 | Definition of Gross Estate Valuation Questions (Financial Real Estate and Intangible Property) | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2031-2046 | Gross Estate | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| 2031A | Qualified Conservation Easements Valuation Questions (Art) | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2032 | Alternate Valuation | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2032A | Valuation of Certain Farm, etc., Real Property | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2032A(f) | Period of Limitations | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|--|------------------|-----------------------|--|----------------|
| 2032A(g) | Corporations and Partnerships | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2033 | Property in Which the Decedent had an Interest | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2034 | Dower or Courtesy Interests | CC:PSI:B04 | Gardner, Lorraine E. | Lorraine.E.Gardner@IRSCounsel.treas.gov | (202) 317-4645 |
| 2035 | Adjustments for Gifts Made Within 3 Years of Decedent's Death | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| 2036 | Transfers with Retained Life Estate | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2037 | Transfers Taking Effect at Death | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2039 | Annuities | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| | | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 2040 | Joint Interests | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2041 | Powers of Appointment | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2042 | Proceeds of Life Insurance | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2043 | Transfers for Insufficient Consideration | CC:PSI:B04 | Gardner, Lorraine E. | Lorraine.E.Gardner@IRSCounsel.treas.gov | (202) 317-4645 |
| 2044 | Certain Property for Which Marital Deduction was Previously Allowed | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2045 | Prior Interests | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2046 | Disclaimers | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2051-2056 | Estate Tax Deductions | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| 2053 | Expenses, Indebtedness, and Taxes | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| 2054 | Losses | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2055 | Religious Uses | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| | Transfers for Public, Charitable, and | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| 2056 | Bequests, etc., to Surviving Spouse | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| 2057 | Family-Owned Business Interest | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 2057 (Repealed) | Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 2058 | State Death Taxes | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2101 | Tax Imposed | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2101-2106 | Nonresident Alien Estates | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2102 | Credits Against Tax | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2103 | Definition of Gross Estate | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2104 | Property Within the US | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2105(b) | Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| 2106 | Taxable Estate | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 2107 | Expatriation to Avoid Tax | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 2201 | Members of the Armed Forces Dying in Combat | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2201-2210 | Miscellaneous Estate Tax Provisions | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2203 | Definition of Executor | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2205 | Reimbursement out of Estate | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2206 | Liability of Life Insurance Beneficiaries | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2207 | Liability of Recipient of Power of Appointment Property | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2207B | Right of Recovery Where Decedent Retained Interest | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2208 | Certain Residents of Possessions 'Considered Citizens of U.S. | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|------------------|--|----------------|-----------------------|--|----------------|
| 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@IRSCounsel.treas.gov | (202) 317-4638 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 2501 | Imposition of Gift Tax | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PSI:B04 | Ryan, Deborah S. | Deborah.S.Ryan@IRSCounsel.treas.gov | (202) 317-4633 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 2501-2519 | Gift Tax and Transfers | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2502 | Rate of Tax | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Madigan, Elizabeth R. | Elizabeth.R.Madigan@IRSCounsel.treas.gov | (202) 317-4634 |
| 2503 | Taxable Gifts | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Madigan, Elizabeth R. | Elizabeth.R.Madigan@IRSCounsel.treas.gov | (202) 317-4634 |
| 2504 | Taxable Gifts for Preceding Calendar Periods | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Madigan, Elizabeth R. | Elizabeth.R.Madigan@IRSCounsel.treas.gov | (202) 317-4634 |
| 2505 | Unified Credit Against Gift Tax | CC:PSI:B04 | Madigan, Elizabeth R. | Elizabeth.R.Madigan@IRSCounsel.treas.gov | (202) 317-4634 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2511 | Transfers in General | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2512 | Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property) Determination of Fair Market Value (Art) | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2513 | Gift by Husband or Wife to Third Party | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2514 | Powers of Appointment | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2515 | Treatment of Generation Skipping Transfer Tax | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2515A (Repealed) | Tenancies by the Entirety in Personal Property | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2516 | Certain Property Settlements | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2517(Repealed) | Certain Annuities Under Qualified Plans Litigation Issues Only | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2518 | Disclaimers | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2519 | Disposition of Certain Life Estates | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2522 | Charitable and Similar Gifts | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| 2522-2524 | Gift Tax Deductions | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2524 | Extent of Deductions | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2601 | Tax Imposed | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2602 | Amount of Tax | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2603 | Liability for Tax | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2604 | Credit for Certain State Taxes | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2611 | Generation-Skipping Transfer Defined | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2612 | Taxable Termination; Taxable Distribution; Direct Skip | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2613 | Skip Person and Non-Skip Person Defined | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| 2621 | Taxable Amount in Case of Taxable Distribution | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2622 | Taxable Amount in Case of Taxable Termination | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2623 | Taxable Amount in Case of Direct Skip | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2624 | Valuation | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2632 | Exemption | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2641 | Applicable Rate | CC:PSI:B04 | Liquerman, Melissa C. | Melissa.C.Liquerman@IRSCounsel.treas.gov | (202) 317-5036 |
| | | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2642 | Inclusion Ratio | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2651 | Generation Assignment | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2652 | Other Definitions | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|------------------|----------------------------|---|----------------|
| 2653 | Taxation of Multiple Skips | CC:PSI:B04 | Lesho, Karlene M. | Karlene.Lesho@IRSCounsel.treas.gov | (202) 317-4638 |
| 2654 | Special Rules | CC:PSI:B04 | Samuels, Mayer R. | Mayer.R.Samuels@IRSCounsel.treas.gov | (202) 317-4626 |
| 2661 | Administration | CC:PSI:B04 | Finlow, Leslie H. | Leslie.H.Finlow@IRSCounsel.treas.gov | (202) 317-4637 |
| 2663 | Regulations | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2701 | Transfers of Interests in Corporations or Partnerships | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 2701-2704 | Special Valuation Rules | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| | | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2702 | Transfers of Interests in Trusts | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 2703 | Rights and Restrictions Disregarded | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2704 | Lapsing Rights and Restrictions | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| | | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 2801 | Gifts and Bequests from Expatriates | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 3101-3127 | Federal Insurance Contributions Act (FICA) | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3121(d) | Employee (Worker Classification) | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| 3121(g) | Agricultural Labor | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3121(q) | Tips | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| 3201-3233 | Railroad Retirement Tax Act (RRTA) | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3301-3311 | Federal Unemployment Tax Act | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3401(d)(1) | Control of the Payment of Wages (Statutory Employer) | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| 3401-3404 | Collection of Income Tax at Source on Wages | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3402(f) | Withholding Compliance (WHC) Program (Lock-in-letters) | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | McGreevy, Cynthia A. | Cynthia.A.McGreevy@IRSCounsel.treas.gov | (202) 317-4774 |
| 3402(g) | Supplemental Wage Withholding | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| | | CC:TEGE:EOEG:ET1 | Kelley, Alfred G. | Alfred.G.Kelley@IRSCounsel.treas.gov | (202) 317-4774 |
| 3402(o) | Sub Pay | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| 3402 (q) | Income Tax Collected at Source (Gambling) | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 3402(r) | Withholding on taxable payments of Indian Gaming Profits | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| 3405 | Special Withholding Rules For Pensions,Annuities and Certain Other Deferred Income | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 3406 | Backup Withholding | CC:PA:02 | McLemore, Sarah R. | Sarah.R.McLemore@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 3501-3506 | General Provisions Relating to Employment Taxes (Except 3503 and 3505) | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| 3502 | Explanation of Taxpayers' Interview Rights | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 3504 | Authorized Agents | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| 3505 | Liability of Third Parties Paying or Providing for Wages | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 3507 | Advance Payment of Earned Income Tax Credit | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 3508 | Treatment of Real Estate Agents and Direct Sellers | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------------------|--|--------------------------------|----------------------|---|----------------|
| 3509 | Determination of Employer's Liability for Certain Employment Taxes | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| 3510 | Coordination of Collection of Domestic 'Service Employment Taxes With Collection of Income Taxes | CC:TEGE:EOEG:ET2 | McGreevy, Cynthia A. | Cynthia.A.Mcgreevy@IRSCounsel.treas.gov | (202) 317-4774 |
| 3511 | Determination of liability if a Certified Professional Employer Organization is involved | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| 4001 (Repealed) | Passenger Vehicles | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4002 (Repealed) | 1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4003 (Repealed) | Special Rules | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4041 | Special Fuels | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4042 | Tax on Fuel Used in Commercial Transportation on Inland Waterways | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4043 | Fractional Aircraft (excise tax) | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4051-4053 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4064 | Gas Guzzler[s] Tax | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4071-4073 | Tires | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4081-4105 | Taxable Fuels | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4082 | Exemption for Diesel Fuel | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4083 | Diesel Fuel (Search and Seizure Issues) | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4091 (New) (Repealed) | Imposition of Tax (Diesel and Aviation) | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4091 (Repealed) | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4101 | Petroleum Products Registration | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4102 | Inspection of Records by Local Officers | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4103 | Certain Additional Persons Liable for Tax Where Willful Failure To Pay | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4104 | Information Reporting | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4105 | Two Party Exchanges | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4121 | Imposition of Tax on Coal | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4131-4132 | Certain Vaccines | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4161-4162 | Sporting Goods | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 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 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4216-4225 | Special Rules Applicable to Manufacturers Tax | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4217 | Leases | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4218 | Use by Manufacturer or Importer Considered Sale | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4219 | Tax on Sales by Other than Manufacturer or Importer | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|-------------------|--------------------------------------|----------------|
| 4221 | Certain Tax Free Sales | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4222 | Registration | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4223 | Special Rules for Further Manufacture | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4225 | Exemption of Articles Produced or Manufactured by Indians | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4251-4254 | Communications | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4261 | Imposition of Tax (Transportation of Persons by Air) | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4261-4283 | Transportation by Air | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4262 | Definition of Taxable Transport | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4263 | Special Rules | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4271 | Imposition of Tax (Transportation of Property by Air) | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4272 | Definition of Taxable Transportation, etc. | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4281 | Small Air Craft on Nonestablished Lines | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4282 | Transportation by Air for Other Members of Affiliated Group | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4291 | Cases Where Persons Receiving Payment Must Collect Tax | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4293 | Exemptions for US and Possessions Special Provisions Applicable to Services | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4371-4374 | Policies Issued by Foreign Insurers | CC:INTL:B01 | Lundy, David L. | David.L.Lundy@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:INTL:B05 | Jensen, Steven D. | Steven.D.Jensen@IRSCounsel.treas.gov | (202) 317-6938 |
| 4401-4424 | Taxes on Wagering | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4402 | Exemptions | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4403 | Record Requirements | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4404 | Territorial Extent | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4411 | Imposition of Tax (Occupational) | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4471-4472 | Transportation by Water | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4481-4484 | Tax on Highway Motor Vehicle Use | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 4482 | Definitions | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4483 | Exemptions | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4611 | Environmental Taxes | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 4612 | Definitions and Special Rules | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|--------------------|--------------------------------------|----------------|
| 4681-4682 | Ozone-Depleting Chemicals | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 4701 | Tax on Issuer of Registration--Required Obligation not in Registered Form | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 4901-4907 | Occupational Taxes--General Provisions | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 4911 | Excess Lobbying Expenditures | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4912 | Disqualifying Lobbying Expenditures | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4940 | Foundation Investment Income Tax | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4941 | Taxes on Self-Dealing | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4942 | Failure to Distribute Income | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4942(j)(3) | Private Operating Foundations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4943 | Excess Business Holdings | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4944 | Jeopardizing Investments | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4945 | Taxable Expenditures | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4946 | Disqualified Persons | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4947 | Nonexempt Trusts | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4948 | Foreign Private Foundations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4951-4953 | Black Lung Benefit Trusts | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4955 | Political Expenditures of Section 501(c)(3) | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4958 | Excess Benefits Transactions (Intermediate Sanctions) | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4961-4963 | Abatement of Taxes | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-------------------|---|------------------|-----------------------|--|----------------|
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4965 | Tax on Prohibited Tax Shelter Transactions | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 4966 | Taxes on Sponsoring Organizations (Donor Advice Funds) | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4967 | Taxes on Prohibited Benefits (Donor Advised Funds) | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 4971-4975 | Excise Taxes - Qualified Pension, etc. Plans | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 4973(d) | Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Archer MSAs) | | | | |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 4973(g) | Tax on Excess Contributions to Certain Tax-Favored Accounts and Annuities (Health Savings Accounts) | | | | |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 4975 | Employee Plans Prohibited Transaction Excise Tax | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 4976 | Excise Taxes - Welfare Benefits Plans | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | Taxes with Respect to Funded Welfare Benefit Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 4977 | Tax on Certain Fringe Benefits Provided by and Employer | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 4978 | Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives | | | | |
| | | CC:TEGE:EB:QP3 | Ricotta, John T. | John.T.Ricotta@IRSCounsel.treas.gov | (202) 317-4102 |
| 4978A (Repealed) | Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 4979 | Tax on Certain Excess Contributions | CC:TEGE:EB:QP3 | Gibbs, William D. | William.D.Gibbs@IRSCounsel.treas.gov | (202) 317-4102 |
| | | T:EP | Hotline | | (877) 829-5500 |
| 4979A | Tax on Certain Prohibited Allocations of Qualified Securities | CC:TEGE:EB:QP3 | Ricotta, John T. | John.T.Ricotta@IRSCounsel.treas.gov | (202) 317-4102 |
| | | T:EP | Hotline | | (877) 829-5500 |
| 4980 | Tax on Reversion of Qualified Plan Assets to Employer | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |
| | | T:EP | Hotline | | (877) 829-5500 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 4980A (Repealed) | Tax on Excess Distributions from Qualified Retirement Plans | CC:TEGE:EB:QP2 | Carter, Vernon S. | Vernon.S.Carter@IRSCounsel.treas.gov | (202) 317-6700 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | T:EP | Hotline | | (877) 829-5500 |
| 4980D | Failure to Meet Certain Group Health Plans Requirements | CC:TEGE:EOEG:HW | Branch Contact | | (202) 317-5500 |
| 4980F | Failure or Applicable Plans reducing benefits accruals to satisfy notice requirements | | | | |
| | | CC:TEGE:EB:QP4 | Kinard, Pamela R. | Pamela.R.Kinard@IRSCounsel.treas.gov | (202) 317-4148 |
| 4980G | Failure of Employers to Make Comparable Contributions to Health Savings Accounts | | | | |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 4980H | Shared responsibility payment for employers regarding health coverage | CC:TEGE:EB:HW | Trujillo, Sara Denise | Sara.D.Trujillo@irscounsel.treas.gov | (202) 317-5500 |
| | | CC:TEGE:EB:HW | Caden, Stephanie L. | Stephanie.L.Caden@IRSCounsel.treas.gov | (202) 317-5500 |
| 4981 | Excise Tax on Undistributed Income of Real Estate Trust | CC:FIP:B03 | Allen, Julianne W. | Julanne.Allen@IRSCounsel.treas.gov | (202) 317-4524 |
| 4982 | Excise Tax on Undistributed Income of Regulated Investment Companies | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| 4985 | Excise tax on stock compensation of insiders in expatriated corporations. | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 4999 | Golden Parachute Payments | CC:TEGE:EB:EC | Branch Contact | | (202) 317-5600 |
| 5000 | Certain Large Group Health Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 5000A(a)-5000A(f) | Requirement to maintain minimum essential coverage | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|------------------|------------------------|---|----------------|
| | | CC:ITA:B04 | Mojiri-Azad, Lisa | Lisa.Mojiri-azad@IRSCounsel.treas.gov | (202) 317-4718 |
| 5000A(g) | Administration and procedure | CC:PA:05 | Ryan, Walter | Walter.Ryan@IRSCounsel.treas.gov | (202) 317-5437 |
| 5000B | Indoor Tanning Services | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| 5000C | Tax Treaties | CC:INTL:B01 | Lor, Rosy L. | Rosy.L.Lor@IRSCounsel.treas.gov | (202) 317-6933 |
| 5881 | Greenmail | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:ITA:B05 | Beatty, James P. | James.P.Beatty@IRSCounsel.treas.gov | (202) 317-7006 |
| 5891 | Structured Settlements | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Montemurro, Michael J. | Michael.J.Montemurro@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Iskow, Sheldon A. | Sheldon.A.Iskow@IRSCounsel.treas.gov | (202) 317-4718 |
| 6001 | Notice or Regulations Requiring Records, Statements and Special Returns | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6011 | General Requirement of Return | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Conrad, Casey R. | Casey.R.Conrad@IRSCounsel.treas.gov | (202) 317-6844 |
| 6011-4 | Requirement of Statement Disclosing Participation in Reportable Transactions | CC:PSI:B03 | Short, Stacy L. | Stacy.L.Short@IRSCounsel.treas.gov | (202) 317-5053 |
| 6012 | Persons Required to Make Returns | CC:PA:02 | Conrad, Casey R. | Casey.R.Conrad@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6013 | Joint Returns of Income Tax by Husband and Wife | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6014 | Income Tax Return-Tax Not Computed by Taxpayer | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6015 | Relief From Joint and Several Liability Collection Issues | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | McLemore, Sarah R. | Sarah.R.McLemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6017 | Self-Employment Tax Return | CC:PA:02 | Rose, Nancy L. | Nancy.L.Rose@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 6018 | Estate Tax Returns | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6019 | Gift Tax Returns | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6020 | Returns Prepared For or Executed by Secretary | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Franklin, Michael A. | Michael.A.Franklin@IRSCounsel.treas.gov | (202) 317-6844 |
| 6021 | Listing by Secretary of Taxable Objects Owned by Nonresidents | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6031 | Return of Partnership Income | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6032 | Returns of Banks with Respect to Common Trust Funds | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| 6033 | Returns by Exempt Organizations | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 6033(e) | Special Rules for Lobbying Activities | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 6034 | Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c) | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 6036 | Notice of Qualification as Executor or Receiver | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|----------------|---|------------------|----------------------------|--|----------------|
| 6037 | Return of S Corporation | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6038 | Information with Respect to Certain Foreign Corporations Foreign Partnership | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 6038(a)-(c) | Reporting Requirements for Foreign Interests | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| 6038A(d)(i)(B) | Record Maintenance Requirements | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| 6038A(e) | Noncompliance Penalty | CC:INTL:B07 | Russin, Jacob | Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| 6038B | Notice of Certain Transfers to Foreign Persons | CC:INTL:B04 | Gootzeit, Ronald M. | Ronald.M.Gootzeit@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 6038D | Information With Respect to Foreign Financial Assets | CC:INTL:B08 | Henderson, Joseph S. | Joseph.S.Henderson@IRSCounsel.treas.gov | (202) 317-6942 |
| 6039 | Information Required in Connection with Options | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6039(l) | Returns and Records With Respect to Employer-Owned Life Insurance Contracts | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6039E | Information Concerning Resident Status | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 6039F | Reporting on Gifts From Foreign Persons | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 6039G | Information Reporting by Expatriates | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | | | | |
| 6040B,F,G | Returns Relating to Unemployment 'Compensation, Special Security Benefits, and Railroad Retirement Benefits | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6041 | Form W-2 Issues Only | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Kelley, Alfred G. | Alfred.G.Kelley@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | Information at Source | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6041A | Returns Relating to Services and Direct Sales | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6042 | Returns Relating to Dividends | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC | Murray, Stuart D. | Stuart.D.Murray@IRSCounsel.treas.gov | (202) 317-3300 |
| | | CC:PA:02 | McLemore, Sarah R. | Sarah.R.McLemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6043A | Returns Relating to Taxable Mergers and Acquisitions | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6045 | Returns of Brokers | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6045(d) | Information Reporting Concerning Transactions With Other Persons | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6045A | Information Required in Connection with Transfers of Covered Securities to Brokers | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6045B | Returns Relating to Actions Affecting Basis of Specified Securities | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6046A | Returns as to Interests in Foreign Partnerships. | CC:INTL:B04 | Gootzeit, Ronald M. | Ronald.M.Gootzeit@IRSCounsel.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 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 6049 | Returns Regarding Payment of Interest | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 6050A | Reporting Requirements of Certain Fishing Boat Operators | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6050B | Returns Relating to Unemployment Compensation | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6050E | Returns Relating to State and Local Income Tax Refunds | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050F | Returns Relating to Social Security Benefits | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| 6050G | Returns Relating to Certain Railroad Retirement Benefits | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |

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| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|----------------------------|---|----------------|
| | | CC:TEGE:EOEG:ET2 | McGreevy, Cynthia A. | Cynthia.A.Mcgreevy@IRSCounsel.treas.gov | (202) 317-4774 |
| 6050H | Returns Relating to Mortgage Interest Points | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irsconsult.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050I | Criminal Tax Matters Regarding Returns Relating to Cash Received in Trade or Business | CC:CT | Office Contact | | (202) 317-6870 |
| | Returns Relating to Cash Received in Trade or Business | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | McLemore, Sarah R. | Sarah.R.Mclemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050J | Returns Relating to Foreclosure & Abandonment's of Securities | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irsconsult.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050K | Returns Relating to Exchanges of Certain Partnership Interests | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 6050L | Returns Relating to Disposition of Donated Property | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050M | Returns Relating to Contracts from Federal Agencies | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050N | Returns Relating to Royalty Payments | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | McLemore, Sarah R. | Sarah.R.Mclemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050P | Cancellation of Indebtedness | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050Q | Returns Relating to Certain Long - Term Care Benefits | CC:PA:02 | McLemore, Sarah R. | Sarah.R.Mclemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6050R | Returns Relating to Purchases of Fish | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050S | Reporting of Tuition and Student Loan Interest | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050T | Information Returns Relating to Health Insurance Costs | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050V | Information Returns Relating to Applicable Insurance Contracts | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 6050W | Returns Relating to Payments Made in Settlement of Payment Card and Third-Party Network Transactions. | CC:PA:02 | McLemore, Sarah R. | Sarah.R.Mclemore@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Henkel, Melissa A. | Melissa.A.Henkel@IRSCounsel.treas.gov | (202) 317-6844 |
| 6051 | Receipts for Employees | CC:TEGE:EOEG:ET2 | Kelley, Alfred G. | Alfred.G.Kelley@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| 6051(f) | Statements Required in Case of Sick Pay Paid by Third Parties | CC:TEGE:EOEG:ET2 | Kelley, Alfred G. | Alfred.G.Kelley@IRSCounsel.treas.gov | (202) 317-4774 |
| 6052 | Returns Regarding Payment of Wages in the Form of Group-Life Insurance | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6053 | Reporting of Tips | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6055 | Reporting of Health Insurance Coverage | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:ITA:B05 | Pflanz, Shareen S. | Shareen.S.Pflanz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Mojiri-Azad, Lisa | Lisa.Mojiri-azad@IRSCounsel.treas.gov | (202) 317-4718 |
| 6057 | Annual Registration, etc. (Pension Plans) | T:EP | Hotline | | (877) 829-5500 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 6058 | Information Required in Connection with Certain Plans of Deferred Compensation | T:EP | Hotline | | (877) 829-5500 |
| 6059 | Periodic Report of Actuary | T:EP | Hotline | | (877) 829-5500 |
| 6060 | Information Returns of Income Tax Return Preparers | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 6061-6065 | Signing Returns | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6071-6075 | Time for Filing Returns | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|--------------------------|---|----------------|
| 6081 | Extension of Time for Filing Returns | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| 6091 | Place for Filing Returns | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6096 | Designation of Payment to Presidential Election Campaign Fund | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6101 | Periods Covered by Returns | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6102 | Computations on Returns or other Documents | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6103 | Confidentiality of Return and Return Information | CC:PA:06 | Newsome, Helene R. | Helene.R.Newsome@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Tate, Sarah E. | Sarah.E.Tate@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:06 | Lambert-Dean, Deborah C. | Deborah.C.Lambert-dean@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:06 | Schwartz, Julie C. | Julie.C.Schwartz@IRSCounsel.treas.gov | (202) 317-6833 |
| 6103(k)(4) | Disclosures Under Tax Conventions | CC:INTL:B07 | Cadenas, Ricardo A. | Ricardo.A.Cadenas@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:INTL:B07 | Parker, Nathaniel | Nathaniel.B.Parker@IRSCounsel.treas.gov | (202) 317-6941 |
| 6104 | Publicity of Exempt Organization Information | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:PA:07 | Tate, Sarah E. | Sarah.E.Tate@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Rowe, Will M. | William.M.Rowe@irscounsel.treas.gov | (202) 317-6834 |
| 6105 | Confidentiality of Information Arising Under Treaty Obligations | CC:INTL | Lew, Mae J. | Mae.J.Lew@IRSCounsel.treas.gov | (202) 317-3800 |
| | | CC:INTL:B07 | Giblen, Douglas | Douglas.Giblen@IRSCounsel.treas.gov | (202) 317-6941 |
| | | CC:PA:06 | Schwartz, Julie C. | Julie.C.Schwartz@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:INTL:B07 | Parker, Nathaniel | Nathaniel.B.Parker@IRSCounsel.treas.gov | (202) 317-6941 |
| 6107 | Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Return a Copy or List | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 6108 | Statistical Publication and Studies | CC:PA:07 | Rowe, Will M. | William.M.Rowe@irscounsel.treas.gov | (202) 317-6834 |
| 6109 | Identifying Numbers | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6110 | Public Inspection of Written Determinations | CC:PA:06 | Lambert-Dean, Deborah C. | Deborah.C.Lambert-dean@IRSCounsel.treas.gov | (202) 317-6833 |
| 6111 | Registration of Tax Shelters | CC:PSI:B03 | Short, Stacy L. | Stacy.L.Short@IRSCounsel.treas.gov | (202) 317-5053 |
| 6112 | Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors | CC:PSI:B03 | Short, Stacy L. | Stacy.L.Short@IRSCounsel.treas.gov | (202) 317-5053 |
| 6113 | Disclosure of Nondeductibility of Contributions | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 6115 | Disclosure Related to Quid Pro Quo Contributions | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 6151 | Time and Place for Paying Tax Shown on Return | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6155 | Payment on Notice and Demand | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6157 | Payment of Federal Unemployment Tax | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 6159 | Installment Payment of Tax Liability | CC:PA:05 | Ryan, Walter | Walter.Ryan@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Castaneda, Shannon K. | Shannon.K.Brophy@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Austin, Maria (Pilar) | Maria.DP.Puerto@IRSCounsel.treas.gov | (202) 317-5437 |
| 6161-6164 | Extensions of time for payment of tax | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6165 | Bonds Where Time to Pay Tax or Deficiency Have Been Extended | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |

Chief Counsel Code and Subject Matter Directory

| 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@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 6201 | Assessment Authority | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 6201-6204 | Assessments | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6202 | Mode or Time of Assessment | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| 6203 | Method of Assessment | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6204 | Supplemental Assessment | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| 6205 | Special Rule Applicable to Certain Employment Taxes | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| 6206 | Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and '6427 | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6207 | Cross References | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 6211-6216 | Definition of a Deficiency | CC:PA:06 | Queener, Jacqueline K. | Jacqueline.K.Queener@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Gerdy Zogby, Joy E | Joy.G.Zogby@IRSCounsel.treas.gov | (202) 317-6834 |
| 6213(b)(1)&(2) | Math error procedures | CC:PA:03 | Kidd, Janet E. | Janet.E.Kidd@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Benson, Eric P. | Eric.P.Benson@IRSCounsel.treas.gov | (202) 317-6832 |
| 6221-6234 | Assessment-Partnership Items | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Black, Jennifer | Jennifer.M.Black@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Rowe, Will M. | William.M.Rowe@irscounsel.treas.gov | (202) 317-6834 |
| 6233 | Extension to Entities Filing Partnership Returns, etc. | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6234 | Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6240-6242 | Treatment of Partnership Items and Adjustments | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6241-6245 | Treatment of Electing Large Partnerships | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Rowe, Will M. | William.M.Rowe@irscounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Black, Jennifer | Jennifer.M.Black@IRSCounsel.treas.gov | (202) 317-6834 |
| 6245-6248 | Adjustments by Secretary | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6251-6252 | Claims for Adjustments by Partnership | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6255 | Definitions and Special Rules | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 6301 | Collection Authority | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 6302 | Mode or Time of Collection | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 6302(d) | Rules for Deposits | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6302(e) | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6302(f) | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6303 | Notice and Demand for Tax | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6304 | Fair Tax Collection Practices | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|---------------------------|--|----------------|
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6305 | Collection of Certain Liability | CC:PA:04 | Curteman, Thomas W. | Thomas.W.Curteman@IRSCounsel.treas.gov | (202) 317-6832 |
| 6306 | Qualified Tax Collection Contracts | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | McCormick, Francis M. | Francis.M.McCormick@IRSCounsel.treas.gov | (202) 317-6832 |
| 6311 | Payment of Tax by Commercially Accepted Means | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 6313 | Fractional Parts of a Cent | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6313-6316 | Misc. payment provisions | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6314 | Receipt for Taxes | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6315 | Payments of Estimated Income Tax | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| 6316 | Payment by Foreign Currency | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6317 | Payment of Federal Unemployment Tax for Calendar Quarter | CC:TEGE:EOEG:ET1 | Branch Contact | | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Branch Contact | | (202) 317-4774 |
| 6320 | Due Process For Liens | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| 6321 | Lien for Taxes | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6321-6323 | Liens, priority, release, administrative appeal | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6322 | Period for Lien | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6323 | Validity and Priority Against Certain Persons | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6324 | Special Liens for Estate and Gift Taxes | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 6324A | Special Liens for Estate Tax Deterred Under Section 6166 | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 6325 | Release of Lien or Discharge of Property | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| 6326 | Administrative Appeal of Liens | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| 6330 | Notice and Opportunity for Hearing Before Levy | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|---------------------------|--|----------------|
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| 6331 | Levy and Distraint | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| 6331-6344 | Levy and Sale | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 6332 | Surrender of Property Subject to Levy | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6333 | Production of Books | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6334 | Property Exempt from Levy | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6335 | Sale of Seized Property | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6336 | Sale of Perishable Goods | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6337 | Redemption of Property | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6338 | Certificate of Sale, Deed of Real Property | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-3600 |
| 6340 | Records of Sale | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6341 | Expense of Levy and Sale | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6342 | Application of Proceeds of Levy | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6343 | Authority to Release Levy and Return Property | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6344 | Cross References | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 6401 | Amounts Treated as Overpayments | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6402 | Authority to Make Credits or Refunds | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 6402(c)&(d) | Past Due Support/Debts Owed | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6402(i) | Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 6403 | Overpayment of Installment | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6404 | Abatements | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Sheppard, Timothy S. | Timothy.S.Sheppard@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Kidd, Janet E. | Janet.E.Kidd@IRSCounsel.treas.gov | (202) 317-3600 |
| 6405 | Reports of Refunds and Credits | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 6406 | Prohibition of Administrative Review of Decisions | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6407 | Date of Allowance of Refund or Credit | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|---------------------------|--|----------------|
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 6408 | State Escheat Laws Not to Apply | CC:PA:05 | Poole, Donza | Donza.Poole@IRSCounsel.treas.gov | (202) 317-5437 |
| 6411 | Tentative Carryback and Refund Adjustments | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| 6411(c) | Consolidated Returns | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| 6412 | Floor Stocks Refunds | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 6413 | Special Rules Applicable to Certain 'Employment Taxes | CC:TEGE:EOEG:ET1 | Owens, Margaret A. | Peg.Owens@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | McGreevy, Cynthia A. | Cynthia.A.Mcgreevy@IRSCounsel.treas.gov | (202) 317-4774 |
| 6415 | Credits or Refunds to Persons Who Collected Certain Taxes | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6416 | Certain Taxes on Sales & Services | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6419 | Excise Tax on Wagering | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 6420 | Gasoline Used on Farms | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6421 | Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6425 | Adjustment of Overpayment of Corporate Estimated Tax | CC:PA:02 | Franklin, Michael A. | Michael.A.Franklin@IRSCounsel.treas.gov | (202) 317-6844 |
| 6426 | Alcohol, Biodiesel, and Alternative Fuel Credits | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6427 | Fuels Not Used for Taxable Purposes | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6430 | Lust Tax | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6431 | Credit for Qualified Bonds Allowed to Issuer | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 6501 | Limitations on Assessment and Collection | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Conrad, Casey R. | Casey.R.Conrad@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6501(c)(10) | Statute of Limitations Regarding Listed Transactions | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6501(c)(4) | Consent to Extend Limitations | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6502 | Collection After Assessment | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 6503 | Suspension of Limitations Period | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6503(a) | Suspension of Running of Period of Limitation | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6503(b) | Suspension of Running of Period of 'Limitation - Assets in Control or Custody of Court | CC:PA:05 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|---------------|---------------------------|--|----------------|
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.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 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6503(e) | Suspension of Collection Statute for Extension of Time to Pay | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 6503(h) | Suspension of Running of Period of 'Limitations - Cases Under Title 11 | CC:PA:05 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.treas.gov | (202) 317-5437 |
| 6503(j) | Suspension on Assessment for Summonses | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 6504 | Cross References | CC:PA:01 | Branch Contact | | (202) 317-5413 |
| 6511 | Limitations on Credit or Refund | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6511(d)(3) | Special Statute of Limitations for Claims Related to Foreign Tax Credit | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:INTL:B03 | Pounders, Larry | Larry.Pounders@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6512 | Limitations in Case of Petition to Tax | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | Limitations in Case of Petition to Tax (decision-document language) | CC:PA:02 | McLemore, Sarah R. | Sarah.R.McLemore@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6513 | Time Tax Considered Paid | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6514 | Credit or Refund After Period of Limitation | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6521 | Mitigation Provisions | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6532(a) | Periods of Limitation for Refund Suits | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Mishory, Eliezer | Eliezer.Mishory@IRSCounsel.treas.gov | (202) 317-6844 |
| 6532(b) | Periods of Limitation for Erroneous Refund Suits | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6532(c) | Periods of Limitation for Suits Under IR 7426 | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 6533 | Cross References | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6601(d)(2) | Interest Attributable to Foreign Tax | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6601(j) | Cost of Living Adjustment Relating to Estate and Gift Tax | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6601-6612 | Interest on Underpayments and Overpayments (Generally) | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Conrad, Casey R. | Casey.R.Conrad@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6621(c) | Increase in Interest for Large Corporate Underpayment | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|----------------------------|--|----------------|
| 6621(d) | Interest Netting | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6621-6622 | Rate of Interest | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6631 | Notice Requirement of Interest Information | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6651 | Failure to File or Pay Penalty | CC:PA:02 | Conrad, Casey R. | Casey.R.Conrad@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6652 | Failure to File Certain Information Returns | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6652(b) | Failure to Report Tips | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG: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:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 6652(d) | Annual Registration and Notification by 'Pension Plans | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 6652(e) | Information Required of Certain Deferred Compensation Plans | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| 6653 | Failure to Pay Stamp Tax | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6654-6655 | Failure to Pay Estimated Income Tax | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6656 | Failure to Deposit Certain Taxes | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6657 | Bad Checks | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6658 | Coordination with Title 11 | CC:PA:05 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.treas.gov | (202) 317-5437 |
| 6662 | Imposition of Accuracy-Related Penalty | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Franklin, Michael A. | Michael.A.Franklin@IRSCounsel.treas.gov | (202) 317-6844 |
| 6662(e)(h) | Imposition of Accuracy-Related Penalty for Substantial Valuation Mismatch Under Chapter 1 | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:LB:2:PHI | Gilbert, John R. | John.R.Gilbert@IRSCounsel.treas.gov | (267) 941-7117 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6662A | Imposition of Accuracy-Related Penalty on Understatements With Respect to Reportable Transactions. | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6663 | Imposition of Fraud Penalty | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6664 | Definitions and Special Rules | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Franklin, Michael A. | Michael.A.Franklin@IRSCounsel.treas.gov | (202) 317-6844 |
| 6665 | Applicable Rules | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6671 | Rules for Applications of Assessable Penalties | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6672 | Trust Fund Recovery Penalty | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Bremer, Jason A. | Jason.A.Bremer@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| 6673 | Sanctions and Costs Awarded by Courts | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6674 | Fraudulent Statement of Failure to Furnish Statement to Employee | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6675 | Excessive Claim for Fuel Use | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-----------------|--|------------------|----------------------|---|----------------|
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6676 | Erroneous Claim for Refund or Credit | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | McLemore, Sarah R. | Sarah.R.McLemore@IRSCounsel.treas.gov | (202) 317-6844 |
| 6677 | Failure to File Information with Respect to Foreign Trust | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| | | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irscounsel.treas.gov | (202) 317-6845 |
| 6679 | Failure to File Information Return with Respect to Foreign Corporation or Partnership | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6682 | False Information with Respect to Withholding | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6683 | Failure of Foreign Corporation to File Return of Personal Holding Company Tax | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 6684 | Assessable Penalties with Respect to Liability for Tax under Chapter 42 | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | Penalties with respect to Chapter 42 | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 6685 | Penalty with respect to Public Inspection Requirements | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 6688 | Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654 | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6689 | Failure to File Notice of Redetermination of Foreign Tax | CC:INTL:B03 | Pounders, Larry | Larry.Pounders@IRSCounsel.treas.gov | (202) 317-6845 |
| 6690 | Fraudulent Statement or Failure to Furnish Statement to Plan Participant | T:EP | Hotline | | (877) 829-5500 |
| | | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 6692 | Failure to File Actuarial Report | CC:TEGE: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:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| | | T:EP | Hotline | | (877) 829-5500 |
| 6694 | Understatement of Taxpayer's Liability by Return Preparer | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6695 | Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6695A | Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals. | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6696 | Rules Applicable to Section 6694 and 6695 | CC:PA:01 | Gregory, Rachel L. | Rachel.L.Gregory@IRSCounsel.treas.gov | (202) 317-6845 |
| 6697 | Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| 6698 | Failure to File Partnership Returns | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6699 (Repealed) | Assessable Penalties Relating to Tax Credit ESOP | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| | | T:EP | Hotline | | (877) 829-5500 |
| 6700 | Promoting Abusive Tax Shelters | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6701 | Penalties for Aiding and Abetting Understatement of Tax Liability | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6702 | Frivolous Income Tax Return | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6703 | Rules Applicable to Penalties | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| 6704 | Failure to Keep Records, Etc. | CC:TEGE:EB:QP1 | Branch Contact | | (202) 317-6700 |
| 6705 | Failure by Broker To Provide Notice To Payors | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|------------------|-----------------------|--|----------------|
| 6706 | Original Issue Discount Information Requirements | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 6707-6708 | Failure to Furnish Information Regarding Tax Shelters | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6707A | Penalty For Failure To Include Reportable Transaction With Return | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| 6709 | Penalties with Respect to Mortgage Credit Certificates | CC:PA:01 | Black, Jonathan R. | Jonathan.R.Black@irsconsult.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 6712 | Failure to Disclose Treaty-based Return Positions | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 6713 | Disclosure or Use of Information by Preparers of Returns | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 6714 | Failure to Meet Disclosure Requirements | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 6715 | Dyed Fuel Sold for Use or Used in Taxable Use | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6715A | Tampering with Dye Injection Systems | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6717 | Refusal of Entry | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6718 | Failure to Display Registration on Vessels | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6719 | Failure to Register | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| | | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| 6721-6724 | Failure to Comply with Information Reporting Requirements | CC:PA:02 | Bond, Mark | Mark.Bond@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6725 | Failure to Report Information under Section 4101 | CC:PSI:B07 | Dunlap, Amanda F. | Amanda.F.Dunlap@IRSCounsel.treas.gov | (202) 317-5261 |
| | | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 6751 | Procedural Rules for Penalties | CC:PA:01 | Semasek, Gerald | Gerald.Semasek@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Bergman, David J. | David.J.Bergman@IRSCounsel.treas.gov | (202) 317-6845 |
| 6801 | Authority Relating to Creation and Distribution of Instructions, Forms etc. | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 6851 | Termination Assessments of Income Tax | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6852 | Termination Assessments | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG: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@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| 6862 | Jeopardy Assessment of Taxes Other Than Income, Estate, Gift and Certain Excise Taxes | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 6863 | Stay of Collection of Jeopardy Assessments | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 6864 | Termination of Extended Period for Payment in Case of Carryback | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Sheppard, Timothy S. | Timothy.S.Sheppard@IRSCounsel.treas.gov | (202) 317-3600 |
| 6871 | Claims for Income, Estate, Gift, and 'Certain Excise Taxes in Receivership Proceedings | CC:PA:05 | Poole, Donza | Donza.Poole@IRSCounsel.treas.gov | (202) 317-5437 |
| 6872 | Suspension of Period on Assessment | CC:PA:05 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.treas.gov | (202) 317-5437 |
| 6873 | Unpaid Claims | CC:PA:05 | Poole, Donza | Donza.Poole@IRSCounsel.treas.gov | (202) 317-5437 |
| 6901 | Transferees and Fiduciaries - Transferred Assets | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|---------------|---------------------------|--|----------------|
| 6902 | Provisions of Special Application to Transfer | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 6903 | Notice of Fiduciary Relationship | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:SB:2:RCH | Pearson, Chelsey | Chelsey.Iaquinto@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| 6904 | Prohibition of Injunctions | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 6905 | Discharge of Executor from Personal Liability | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 7101 | Form of Bonds | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 7102 | Single Bond in Lieu of Multiple Bonds | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 7103 | Bonds | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 7121 | Closing Agreements | CC:PA:05 | Jarboe, Melissa A. | Melissa.A.Jarboe@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Donnelly, Deirdre A. | Deirdre.A.Donnelly@IRSCounsel.treas.gov | (202) 317-5437 |
| 7122 | Compromises | CC:PA:05 | Ryan, Walter | Walter.Ryan@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Austin, Maria (Pilar) | Maria.DP.Puerto@IRSCounsel.treas.gov | (202) 317-5437 |
| 7123 | Appeal Dispute Resolution Procedures | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:SB:7:POR:2 | Mosley, Susan T. | Susan.T.Mosley@IRSCounsel.treas.gov | (503) 265-3606 |
| | | CC:PA:03 | Sheppard, Timothy S. | Timothy.S.Sheppard@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:06 | Newsome, Helene R. | Helene.R.Newsome@IRSCounsel.treas.gov | (202) 317-6833 |
| 7213A | Unauthorized Inspection of Returns or Return Information | CC:PA:06 | Newsome, Helene R. | Helene.R.Newsome@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| 7216 | Disclosure or Use of Information by Return Preparers | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| 7232 | Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 7261 | Representation that Retailers' Excise Tax is Excluded from Price of Article | CC:PSI:B07 | Beker, Michael H. | Michael.H.Beker@IRSCounsel.treas.gov | (202) 317-5258 |
| 7301 | Property Subject to Tax | CC:CT | Office Contact | | (202) 317-6870 |
| 7302 | Property Used in Violation of Internal Revenue Laws | CC:CT | Office Contact | | (202) 317-6870 |
| 7303 | Other Property Subject to Forfeiture | CC:CT | Office Contact | | (202) 317-6870 |
| 7304 | Penalty for Fraudulently Claiming | CC:CT | Office Contact | | (202) 317-6870 |
| 7321-7327 | Procedure and Administration | CC:CT | Office Contact | | (202) 317-6870 |
| 7341-7344 | Miscellaneous Penalty and Forfeiture Provisions | CC:CT | Office Contact | | (202) 317-6870 |
| 7345 | Revocation or denial of passport in case of certain tax delinquencies | CC:PA:04 | Benson, Eric P. | Eric.P.Benson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 7401 | Authorization of Suits | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Curteman, Thomas W. | Thomas.W.Curteman@IRSCounsel.treas.gov | (202) 317-6832 |
| 7402(a) | Jurisdiction of District Courts to Issue Orders, Processes and Judgments | CC:PA:05 | Austin, Maria (Pilar) | Maria.DP.Puerto@IRSCounsel.treas.gov | (202) 317-5437 |
| 7402(b) | Jurisdiction of District Courts to Enforce Summonses | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 7402(e) | Jurisdiction of District Courts to Quiet Title | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|---------------------------|--|----------------|
| | | CC:PA:04 | Curteman, Thomas W. | Thomas.W.Curteman@IRSCounsel.treas.gov | (202) 317-6832 |
| 7403 | Action to Enforce Lien | CC:PA:03 | Hyman, Mitchel S. | Mitchel.S.Hyman@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Curteman, Thomas W. | Thomas.W.Curteman@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 7404 | Civil Action for Estate Taxes | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 7405 | Erroneous Refunds | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| 7406 | Disposition of Judgments and Moneys Received | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| 7407 | Action to Enjoin Income Tax Return Preparers | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:01 | Hara, Michael E. | Michael.E.Hara@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| 7408 | Action to Enjoin Promoters of Abusive Tax Shelters | CC:PA:02 | Franklin, Michael A. | Michael.A.Franklin@IRSCounsel.treas.gov | (202) 317-6844 |
| | | CC:PA:02 | Marx, Hollie | Hollie.M.Marx@IRSCounsel.treas.gov | (202) 317-6844 |
| 7409 | Enjoining Flagrant Political Expenditures | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 7421 | Anti Injunction Act | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Benson, Eric P. | Eric.P.Benson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 7422 | Civil Actions for Refund | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Sheppard, Timothy S. | Timothy.S.Sheppard@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Bates, Laura | Laura.L.Bates@IRSCounsel.treas.gov | (202) 317-6832 |
| 7422(j) | Special Rule for Actions with Respect to Estates for Which an Election Under Section 6166 is Made | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |
| 7423 | Repayments to Officers or Employees | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 7424 | Intervention | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 7425 | Discharge of Liens | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| 7426 | Suits by Third Parties | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Jones, Christopher | Christopher.Jones@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:03 | Sheppard, Timothy S. | Timothy.S.Sheppard@IRSCounsel.treas.gov | (202) 317-3600 |
| 7427 | Income Tax Return Preparers (Burden of Proof) | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 7428 | Declaratory Judgments | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 7429 | Review of Jeopardy Levy or Assessment Procedures | CC:PA:03 | Moran, John M. | John.M.Moran@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Levy, Micah A. | Micah.A.Levy@IRSCounsel.treas.gov | (202) 317-6832 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|---|------------------|----------------------------|--|----------------|
| 7430 | Awarding of Costs and Certain Fees | CC:PA:05 | Jarboe, Melissa A. | Melissa.A.Jarboe@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Castaneda, Shannon K. | Shannon.K.Brophy@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Austin, Maria (Pilar) | Maria.DP.Puerto@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:06 | Lambert-Dean, Deborah C. | Deborah.C.Lambert-dean@IRSCounsel.treas.gov | (202) 317-6833 |
| 7432 | Civil Damages for Failure to Release Lien | CC:PA:05 | Castaneda, Shannon K. | Shannon.K.Brophy@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Brau, Keith L. | Keith.L.Brau@IRSCounsel.treas.gov | (202) 317-5437 |
| 7433 | Civil Damages for Unauthorized Collection Actions | CC:PA:05 | Ryan, Walter | Walter.Ryan@IRSCounsel.treas.gov | (202) 317-5437 |
| | | CC:PA:05 | Castaneda, Shannon K. | Shannon.K.Brophy@IRSCounsel.treas.gov | (202) 317-5437 |
| 7434 | Civil Damages for Fraudulent Filing of Information Returns | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.treas.gov | (202) 317-6845 |
| 7435 | Unauthorized Enticement of Information Disclosure | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 7436 | Proceedings for Determination of Employment Status | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Conway-Hataloski, Linda L. | Linda.L.Conway@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET1 | Rogers, Elliot M. | Elliot.M.Rogers@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | McGreevy, Cynthia A. | Cynthia.A.Mcgreevy@IRSCounsel.treas.gov | (202) 317-4774 |
| 7441-7464 | Tax Court | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| 7476 | Declaratory Judgments Relating to Qualification of Certain Retirement Plans | CC:TEGE:EB:QP2 | Branch Contact | | (202) 317-6799 |
| 7477 | Declaratory Judgments Relating to Value of Certain Gifts | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 7478 | Declaratory Judgments Relating to Status of Certain Governmental Obligations | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| 7479 | Court Review of Tax Court Decisions | CC:PA:04 | Williams, Laurence K. | Laurence.K.Williams@IRSCounsel.treas.gov | (202) 317-6832 |
| | Declaratory Judgment With Respect to 6166 Election | CC:PA:03 | Goldstein, Alicia E. | Alicia.Goldstein@IRSCounsel.treas.gov | (202) 317-3600 |
| 7481-7486 | Court Review of Tax Court Decisions | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| 7491 | Burden of Proof | CC:PA:07 | Maher, Joseph T. | Joseph.T.Maher@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:06 | Huang, Han | Han.Huang@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| 7501 | Liability for Taxes Withheld or Collected | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 7502 | Timely Mailing Treated as Timely Filing and Paying | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 7503 | Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday | CC:PA:06 | Schwartz, Julie C. | Julie.C.Schwartz@IRSCounsel.treas.gov | (202) 317-6833 |
| | | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 7504 | Fractional Parts of a Dollar | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| 7505 | Sale of Personal Property | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 7506 | Administration of Real Estate | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| 7507 | Exemption of Insolvent Banks from Tax | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Tate, Sarah E. | Sarah.E.Tate@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-6834 |
| | | CC:PA:07 | Mielke, Amy L. | Amy.L.Mielke@IRSCounsel.treas.gov | (202) 317-6834 |
| 7509 | Expenditures Incurred by the U.S. Postal Service | CC:PA:01 | Pierce, Danielle W. | Danielle.W.Pierce@IRSCounsel.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@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Glazman, Innessa | Innessa.Glazman@IRSCounsel.treas.gov | (202) 317-7006 |
| 7512 | Separate Accounting for Trust Fund Taxes | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 7513 | Reproduction of Returns and Other Documents | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|--------------|--|--|---|---|--|
| 7514 | Authority to Prescribe or Modify Seals | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| 7517 | Furnishing on Request of Statement Explaining Estate or Gift Valuation | CC:PSI:B04 | MacEachen, John D. | John.D.Maceachen@IRSCounsel.treas.gov | (202) 317-4642 |
| 7518 | Tax Incentives Relating to Merchant Marine Capital Construction Funds | CC:PSI:B05 | McDonnell, David H. | David.H.Mcdonnell@IRSCounsel.treas.gov | (202) 317-5106 |
| 7519 | Required Payments for Entities Electing Not To Have Required Taxable Year | CC:ITA:B05 CC:ITA:B04 | Cavanaugh, Lore B. Ruane, William R. | Lore.B.Cavanaugh@IRSCounsel.treas.gov William.R.Ruane@IRSCounsel.treas.gov | (202) 317-7006 (202) 317-4718 |
| 7520 | Valuation Tables | CC:PSI:B04 | Damazo, Lane H. | Lane.Damazo@IRSCounsel.treas.gov | (202) 317-4628 |
| 7522 | Content of Tax Due, Deficiency, and Other Notices | CC:PA:06 CC:PA:07 | Queener, Jacqueline K. Maher, Joseph T. | Jacqueline.K.Queener@IRSCounsel.treas.gov Joseph.T.Maher@IRSCounsel.treas.gov | (202) 317-6833 (202) 317-6834 |
| 7524 | Annual Notice of Tax Delinquency | CC:PA:04 CC:PA:03 | Levy, Micah A. Mezheritsky, Elizabeth K. | Micah.A.Levy@IRSCounsel.treas.gov Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-6832 (202) 317-3600 |
| 7525 | Confidentiality Privileges Relating to Taxpayer Communications | CC:PA:06 CC:PA:06 | Rawlins, Elizabeth D. Spatz, William V. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov William.V.Spatz@IRSCounsel.treas.gov | (202) 317-6833 (202) 317-6833 |
| 7526 | Low-Income Taxpayer Clinics | CC:NTA | Hartford, Susan L. | Susan.L.Hartford@IRSCounsel.treas.gov | (202) 317-4124 |
| 7528 | User Fees for Rulings Program | CC:PA:05 CC:PA:05 | Austin, Maria (Pilar) Jarboe, Melissa A. | Maria.DP.Puerto@IRSCounsel.treas.gov Melissa.A.Jarboe@IRSCounsel.treas.gov | (202) 317-5437 (202) 317-5437 |
| 7601 | Canvass of Districts for Taxable Persons and Objects | CC:PA:07 CC:PA:06 | Karon, Steven L. Rawlins, Elizabeth D. | Steven.L.Karon@IRSCounsel.treas.gov Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6834 (202) 317-6833 |
| 7601-7611 | Examination and Inspection | CC:CT | Office Contact | | (202) 317-6870 |
| 7602 | Examination of Books and Witnesses | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7602(e) | Limitation on Examination on Unreported Income | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7603 | Service of Summons | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7604 | Enforcement of Summons | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7605 | Time and Place of Examination | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7606 | Entry of Premises for Examination of Taxable Objects | CC:PA:07 | Karon, Steven L. | Steven.L.Karon@IRSCounsel.treas.gov | (202) 317-6834 |
| 7608 | Authority of Internal Revenue Enforcement | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7609 | Special Procedures for Third-Party Summonses | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7610 | Fees and Costs for Witnesses | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7611 | Restrictions on Church Tax Inquiries and 'Examinations | CC:TEGE:EOEG:EO1 CC:TEGE:EOEG:EO3 CC:TEGE:EOEG:EO2 | Branch Contact Branch Contact Branch Contact | | (202) 317-5800 (202) 317-4086 (202) 317-4541 |
| 7612 | Special Procedures for Summonses of Computer Software | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7622 | Authority to Administer Oaths and Certify Expenses of Detection & Punishment of Frauds | CC:PA:06 | Rawlins, Elizabeth D. | Elizabeth.D.Rawlins@IRSCounsel.treas.gov | (202) 317-6833 |
| 7623 | Expenses of Detection of Underpayments and Fraud | CC:PA:05 CC:PA:05 | Jarboe, Melissa A. Austin, Maria (Pilar) | Melissa.A.Jarboe@IRSCounsel.treas.gov Maria.DP.Puerto@IRSCounsel.treas.gov | (202) 317-5437 (202) 317-5437 |
| 7651 | Administration and Collection of Taxes in Possessions | CC:INTL:B07 CC:INTL:B07 CC:INTL:B07 | Giblen, Douglas Cadenas, Ricardo A. Russin, Jacob | Douglas.Giblen@IRSCounsel.treas.gov Ricardo.A.Cadenas@IRSCounsel.treas.gov Jacob.Russin@IRSCounsel.treas.gov | (202) 317-6941 (202) 317-6941 (202) 317-6941 |
| 7654 | Coordination of United States and Certain Possession Individual Income Taxes | CC:INTL:B07 CC:INTL:B07 | Cadenas, Ricardo A. Manasterli, Jacqueline B. | Ricardo.A.Cadenas@IRSCounsel.treas.gov Jacqueline.B.Manasterli@IRSCounsel.treas.gov | (202) 317-6941 (202) 317-6941 |
| 7701 | Fixed Investment Trusts/Multiple Class Trusts | CC:FIP:B01 CC:FIP:B02 | Martin, Robert A. Baker, Susan T. | Robert.A.Martin@IRSCounsel.treas.gov Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4455 (202) 317-4421 |
| | Issues regarding identification of taxpayers as federal, state or local governments or Indian Tribal Governments | CC:TEGEDC:MAWAS CC:TEGE:EOEG:ET2 | Lothamer, Casey Camillo, Lynne A. | Casey.Lothamer@IRSCounsel.treas.gov Lynne.A.Camillo@IRSCounsel.treas.gov | (202) 572-4708 (202) 317-4774 |
| 7701(a)(18) | International Organization | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| 7701(a)(19) | Domestic Building and Loan Association | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 7701(a)(2) | Partnership and Partner | CC:INTL:B04 CC:PSI:B01 CC:PSI:B03 | Gootzeit, Ronald M. Haglund, David R. Porter, Holly | Ronald.M.Gootzeit@IRSCounsel.treas.gov David.R.Haglund@IRSCounsel.treas.gov Holly.Porter@IRSCounsel.treas.gov | (202) 317-6937 (202) 317-5021 (202) 317-5029 |
| 7701(a)(3) | Corporation (Classification of Association) | CC:INTL:B04 CC:PSI:B01 | Rabon, Joshua Haglund, David R. | Joshua.G.Rabon@IRSCounsel.treas.gov David.R.Haglund@IRSCounsel.treas.gov | (202) 317-6942 (202) 317-5021 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|------------------|---|------------------|-----------------------|--|----------------|
| | | CC:INTL:B04 | McCarrick, Shane M. | Shane.M.Mccarrick@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 7701(a)(31) | Foreign Estate or Trust | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 7701(a)(32) | Cooperative Banks | CC:FIP:B03 | Brown, K. Scott | K.Scott.Brown@IRSCounsel.treas.gov | (202) 317-4423 |
| 7701(a)(39) | Persons Living Outside U.S. | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| 7701(a)(4)(5) | Domestic/Foreign Partnership | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| | | CC:INTL:B04 | Gootzeit, Ronald M. | Ronald.M.Gootzeit@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:INTL:B04 | Bowen, Ryan | Ryan.Bowen@IRSCounsel.treas.gov | (202) 317-6937 |
| | | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| 7701(a)(40) | Indian Tribal Government | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| 7701(a)(42)-(45) | Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| 7701(a)(48) | Off-highway Vehicle | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 7701(a)(6) | Fiduciary | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 7701(a)(8) | Shareholder | CC:CORP | General Information | | (202) 317-7700 |
| | | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| 7701(b) | Definition of Resident Aliens and Nonresident Aliens | CC:INTL:B03 | Juster, David A. | David.A.Juster@IRSCounsel.treas.gov | (202) 317-6936 |
| | | CC:INTL:B01 | Banjanin, Lara A. | Lara.A.Banjanin@IRSCounsel.treas.gov | (202) 317-6933 |
| 7701(e) | Treatment of Certain Contracts for 'Providing Services, etc. | CC:ITA:B05 | Schwartz, Edward C. | Edward.C.Schwartz@IRSCounsel.treas.gov | (202) 317-7006 |
| | | CC:ITA:B04 | Toomey, Stephen J. | Stephen.J.Toomey@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:ITA:B05 | Aramburu, John M. | John.M.Aramburu@IRSCounsel.treas.gov | (202) 317-7006 |
| 7701(e)(3)&(4) | Waste Disposal, Energy, and Clean Water Facilities | CC:PSI:B06 | Friedman, Peter C. | Peter.C.Friedman@IRSCounsel.treas.gov | (202) 317-5108 |
| | | CC:PSI:B06 | Tiegerman, Philip | Philip.Tiegerman@IRSCounsel.treas.gov | (202) 317-5120 |
| 7701(f) | Use of Related Persons & Passthrough Entities | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| 7701(g) | Clarification of FMV in the Case of Nonrecourse Indebtedness | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 7701(h) | Motor Vehicle Operating Leases | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 7701(i) | Taxable Mortgage Pools | CC:FIP | Imholtz, Diana | Diana.Imholtz@irscounsel.treas.gov | (202) 317-4410 |
| | | CC:FIP:B02 | Baker, Susan T. | Susan.T.Baker@IRSCounsel.treas.gov | (202) 317-4421 |
| | | CC:FIP:B06 | Rogers, John W. | John.W.Rogers@IRSCounsel.treas.gov | (202) 317-4425 |
| 7701(j) | Tax Treatment of Federal Thrift Savings Fund | CC:TEGE:EB:QP4 | Kinard, Pamela R. | Pamela.R.Kinard@IRSCounsel.treas.gov | (202) 317-4148 |
| 7701(l) | Domestic Conduit Transactions | CC:FIP:B01 | Martin, Robert A. | Robert.A.Martin@IRSCounsel.treas.gov | (202) 317-4455 |
| | Fast-Pay Stock | CC:FIP | Silber, David B. | David.Silber@IRSCounsel.treas.gov | (202) 317-4414 |
| | International Conduit Transactions | CC:INTL:B02 | Mitchell, Jeffery G. | Jeffery.G.Mitchell@IRSCounsel.treas.gov | (202) 317-6934 |
| 7701(o) | Clarification of Economic Substance Doctrine | CC:PA | Hartford, James G. | James.G.Hartford@IRSCounsel.treas.gov | (202) 317-3400 |
| 7702 | Life Insurance Contract Defined | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 7702A | Modified Endowment Contract Defined | CC:FIP:B04 | Glover, John E. | John.E.Glover@IRSCounsel.treas.gov | (202) 317-4450 |
| 7702B | Treatment of Qualified Longterm Care Insurance | CC:FIP:B04 | Baxter, Rebecca L. | Rebecca.L.Baxter@IRSCounsel.treas.gov | (202) 317-4435 |
| 7703 | Determination of Marital Status | CC:ITA:B04 | Driscoll, Victoria J. | Victoria.J.Driscoll@IRSCounsel.treas.gov | (202) 317-4718 |
| | | CC:CORP:B05 | Lovelace, John B. | John.B.Lovelace@IRSCounsel.treas.gov | (202) 317-5363 |
| | | CC:PA:01 | Shurtliff, Mark | Mark.A.Shurtliff@IRSCounsel.treas.gov | (202) 317-6845 |
| | | CC:PA:02 | Rose, Nancy L. | Nancy.L.Rose@IRSCounsel.treas.gov | (202) 317-6844 |
| 7704 | Certain Publicly Traded Partnerships Treated as Corporations | CC:PSI:B01 | Haglund, David R. | David.R.Haglund@IRSCounsel.treas.gov | (202) 317-5021 |
| | | CC:PSI:B03 | Porter, Holly | Holly.Porter@IRSCounsel.treas.gov | (202) 317-5029 |
| 7705 | Issues regarding CPEO certification, suspension or revocation | CC:TEGE:EOEG:ET1 | Duce, Melissa | Melissa.L.Duce@IRSCounsel.treas.gov | (202) 317-6798 |
| | | CC:TEGE:EOEG:ET2 | Holubeck, Andrew K. | Andrew.K.Holubeck@IRSCounsel.treas.gov | (202) 317-4774 |
| | | CC:TEGE:EOEG:ET2 | Shepherd, Neil D. | Neil.D.Shepherd@IRSCounsel.treas.gov | (202) 317-4774 |
| 7803(a)(3) | Taxpayer Bill of Rights | CC:NTA | Daly, Laura U. | Laura.U.Daly@IRSCounsel.treas.gov | (202) 317-5156 |
| | | CC:NTA | Hartford, Susan L. | Susan.L.Hartford@IRSCounsel.treas.gov | (202) 317-4124 |

Chief Counsel Code and Subject Matter Directory

| Code Section | Subject | Office Symbol | Contact | Email | Telephone |
|-------------------------------|--|------------------|---------------------------|--|----------------|
| 7803(c) | Office of the Taxpayer Advocate | CC:NTA | Daly, Laura U. | Laura.U.Daly@IRSCounsel.treas.gov | (202) 317-5156 |
| | | CC:NTA | Hartford, Susan L. | Susan.L.Hartford@IRSCounsel.treas.gov | (202) 317-4124 |
| 7806 | Construction of Title | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| 7807 | Rules in Effect on Enactment of This Title | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| 7808 | Depositaries for Collection | CC:PA:06 | Thomas, Lowell D. | Lowell.D.Thomas@IRSCounsel.treas.gov | (202) 317-6833 |
| 7809 | Deposit of Collections | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 7810 | Revolving Fund for Redemption of Real Property | CC:PA:03 | Kohn, Debra A. | Debra.A.Kohn@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Ferguson, Robin M. | Robin.M.Ferguson@IRSCounsel.treas.gov | (202) 317-6832 |
| | | CC:PA:03 | Grogan, Deborah | Deborah.Grogan@IRSCounsel.treas.gov | (202) 317-3600 |
| 7811 | Taxpayer Assistance Orders | CC:NTA | Hartford, Susan L. | Susan.L.Hartford@IRSCounsel.treas.gov | (202) 317-4124 |
| | | CC:NTA | Daly, Laura U. | Laura.U.Daly@IRSCounsel.treas.gov | (202) 317-5156 |
| 7852(d) | Treaty Obligations | CC:INTL:B01 | Karzon, Elizabeth U. | Elizabeth.U.Karzon@IRSCounsel.treas.gov | (202) 317-6933 |
| 7852(e) | Other Applicable Rules - Privacy Act | CC:PA:07 | Tate, Sarah E. | Sarah.E.Tate@IRSCounsel.treas.gov | (202) 317-6834 |
| 7871 | Indian Tribal Governments treated as States for Certain Purposes Tax Exempt Bonds of Indian Tribal Governments | CC:FIP:B05 | Jones, Timothy L. | Timothy.L.Jones@IRSCounsel.treas.gov | (202) 317-4563 |
| | | CC:FIP:B05 | White, David E. | David.White@IRSCounsel.treas.gov | (202) 317-4562 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| | | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| 7872 | Treatment of Loans with Below Market 'Rate Interest (Except Gift Loans) | CC:FIP | Blanchard, William E. | William.E.Blanchard@IRSCounsel.treas.gov | (202) 317-4434 |
| | | CC:FIP:B01 | Harrison, Steven | Steven.Harrison@IRSCounsel.treas.gov | (202) 317-4412 |
| | | CC:FIP:B02 | Lew, Pamela | Pamela.Lew@IRSCounsel.treas.gov | (202) 317-4520 |
| 7872(c)(1)(C) | Corporate-Shareholder Loans | CC:CORP | Office Contact | | (202) 317-7700 |
| | | CC:CORP | Field Personnel | | (202) 317-3045 |
| | | CC:CORP | General Information | | (202) 317-7700 |
| 7873 | Federal Tax Treatment of Income Derived 'by Indians from Exercise of Fishing Rights Secured by Treaty | CC:TEGE:EOEG:ET1 | Gernstein, Sydney L. | Sydney.L.Gernstein@IRSCOUNSEL.treas.gov | (202) 317-6798 |
| 7874 | Expatriated Entities | CC:INTL:B04 | Cahn, Milton M. | Milton.M.Cahn@IRSCounsel.treas.gov | (202) 317-6937 |
| 8001-8023 | Joint Committee | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 8001-8005 | Organization and Membership of the Joint Committee | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:PA:04 | Rosen, Nathan B. | Nathan.B.Rosen@IRSCounsel.treas.gov | (202) 317-6832 |
| 9001-9042 | Presidential Election Campaign Fund | CC:PA:03 | Mezheritsky, Elizabeth K. | Elizabeth.K.Mezheritske@IRSCounsel.treas.gov | (202) 317-3600 |
| | | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B02 | Wei, Amy S. | Amy.S.Wei@IRSCounsel.treas.gov | (202) 317-7011 |
| | | CC:ITA:B06 | Kirmil, Megan M. | Megan.M.Kirmil@IRSCounsel.treas.gov | (202) 317-7007 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:TEGE:EOEG:EO1 | Branch Contact | | (202) 317-5800 |
| 9008 ACA (Off-Code provision) | Imposition of Annual Fee on Branded Prescription Pharmaceutical Manufacturers and Importers | CC:TEGE:EOEG:EO2 | Branch Contact | | (202) 317-4541 |
| | | CC:TEGE:EOEG:EO3 | Branch Contact | | (202) 317-4086 |
| 9010 ACA (Off-Code provision) | Imposition of Annual Fee on Health Insurance Providers | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 9037 | Payments to Eligible Candidates | CC:PSI:B07 | Payne, Natalie A. | Natalie.A.Payne@IRSCounsel.treas.gov | (202) 317-5262 |
| | | CC:PSI:B07 | Smith, Rachel S. | Rachel.S.Smith@IRSCounsel.treas.gov | (202) 317-5030 |
| 9701-9722 | Coal Industry Health Benefits | CC:ITA:B07 | Harvey, Bernard P. | Bernard.P.Harvey@IRSCounsel.treas.gov | (202) 317-7005 |
| | | CC:ITA:B07 | Clinton, Patrick M. | Patrick.M.Clinton@IRSCounsel.treas.gov | (202) 317-7005 |
| 9801-9833 | Group Health Plan Portability, Access, and Renewability | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |
| | | CC:TEGE:EB:HW | Branch Contact | | (202) 317-5500 |