

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4	Repealed (Rules for Optional Tax)	CC:ITA:B04	Montemurro, Michael J.	Michael.J.Montemurro@IRSCounsel.treas.gov	(202) 317-4718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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Code Section	Subject	Office Symbol	Contact	Email	Telephone
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

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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
		CC:ITA:B05	Aramburu, John M.	John.M.Aramburu@IRSCounsel.treas.gov	(202) 317-7006
54	Clean Renewable Energy Bonds	CC:FIP:B05	Jones, Timothy L.	Timothy.L.Jones@IRSCounsel.treas.gov	(202) 317-4563
	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	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

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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

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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

Chief Counsel Code and Subject Matter Directory

Code Section	Subject	Office Symbol	Contact	Email	Telephone
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

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		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

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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
	Dispositions	CC:ITA:B07	Binder, Elizabeth R.	Elizabeth.R.Binder@IRSCounsel.treas.gov	(202) 317-7005
		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
170	Charitable Contributions	CC:PSI:B06	Kirwan, Patrick	Patrick.Kirwan@IRSCounsel.treas.gov	(202) 317-5275
		CC:ITA:B02	Woo-Garcia, Maxine M.	Maxine.M.Woo-garcia@IRSCounsel.treas.gov	(202) 317-7011
170(b)(1)(A)	Organizations Excepted from Private Foundation Classification	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
		CC:ITA:B02	Woo-Garcia, Maxine M.	Maxine.M.Woo-garcia@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: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:ITA:B02	Ford, Peter E.	Peter.E.Ford@IRSCounsel.treas.gov	(202) 317-7011
		CC:FIP	Lew, Pamela	Pamela.Lew@IRSCounsel.treas.gov	(202) 317-4520
172	Net Operating Loss Deduction in General	CC:FIP	Blanchard, William E.	William.E.Blanchard@IRSCounsel.treas.gov	(202) 317-4434
		CC:ITA:B05	Boone, Reuben F.	Reuben.F.Boone@IRSCounsel.treas.gov	(202) 317-7006
172(b)(1)(E)	Excess Interest Loss	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
		CC:CORP	Field Personnel		(202) 317-3045

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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
	Research and Experimental Expenditures	CC:ITA:B07	Binder, Elizabeth R.	Elizabeth.R.Binder@IRSCounsel.treas.gov	(202) 317-7005
		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
175	Soil and Water Conservation Expenditures	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
	Soil and Water Conservation	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
		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
		CC:ITA:B07	Douglas, Winston H.	Winston.H.Douglas@IRSCounsel.treas.gov	(202) 317-7005
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:PSI:B05	McDonnell, David H.	David.H.Mcdonnell@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

Chief Counsel Code and Subject Matter Directory

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

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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

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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

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		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

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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
		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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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
		CC:TEGE:EB:QP2	Lamb, Jeremy D.	Jeremy.D.Lamb@IRSCounsel.treas.gov	(202) 317-6799
414(e)	Church Plans	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

Chief Counsel Code and Subject Matter Directory

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
	Lease vs. Sale vs. Financing Transaction	CC:ITA:B04	Toomey, Stephen J.	Stephen.J.Toomey@IRSCounsel.treas.gov	(202) 317-4718
	Long-Term Contracts	CC:ITA:B05	Schwartz, Edward C.	Edward.C.Schwartz@IRSCounsel.treas.gov	(202) 317-7006
		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
		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
		CC:ITA:B05	Beatty, James P.	James.P.Beatty@IRSCounsel.treas.gov	(202) 317-7006
453A	Special Rules for Nondealers	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	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
453B	Gain or Loss on Disposition of Installment Obligations	CC:ITA:B04	Wojay, Craig R.	Craig.R.Wojay@IRSCounsel.treas.gov	(202) 317-4718
		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
		CC:ITA:B04	Montemurro, Michael J.	Michael.J.Montemurro@IRSCounsel.treas.gov	(202) 317-4718
453C	Certain Indebtedness Treated as Payment on Installment Obligations	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

Chief Counsel Code and Subject Matter Directory

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
		CC:TEGE:EOEG:EO1	Branch Contact		(202) 317-5800
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
501(c)(3)	Amateur Athletic 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
	Churches & Religious 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
	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

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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:EO2	Branch Contact		(202) 317-4541
508	Notification 501(c)(3)	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
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
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

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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

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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

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733	Basis of Distributee Partner's Interest	CC:PSI:B01	Haglund, David R.	David.R.Haglund@IRSCounsel.treas.gov	(202) 317-5021
		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
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
		CC:PSI:B01	Haglund, David R.	David.R.Haglund@IRSCounsel.treas.gov	(202) 317-5021
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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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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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
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: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
1015	Basis of Property Acquired by Gifts and Transfers in Trust	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: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
1016	Adjustments to Basis	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	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
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	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
		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)(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	Lovelace, John B.	John.B.Lovelace@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	Lovelace, John B.	John.B.Lovelace@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	Lovelace, John B.	John.B.Lovelace@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	Lovelace, John B.	John.B.Lovelace@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

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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

Chief Counsel Code and Subject Matter Directory

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

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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

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
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

Chief Counsel Code and Subject Matter Directory

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	Douglas, Winston H.	Winston.H.Douglas@IRSCounsel.treas.gov	(202) 317-7005
1400C	Wash.,DC First-Time Homebuyer Credit	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
		CC:ITA:B07	Magee, Charles J.	Charles.J.Magee@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
1400L(c)	5-Year Recovery Period for New York Liberty Zone Leasehold Improvement Property	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
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
1400N(j)	Special Rule for Gulf Opportunity Zone Public Utility Casualty Losses	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
		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

Chief Counsel Code and Subject Matter Directory

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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Code Section	Subject	Office Symbol	Contact	Email	Telephone
		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
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
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
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

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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

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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

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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

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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

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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

Chief Counsel Code and Subject Matter Directory

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
6041A	Returns Relating to Services and Direct Sales	CC:PA:01	Bergman, David J.	David.J.Bergman@IRSCounsel.treas.gov	(202) 317-6845
		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: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
6050A	Reporting Requirements of Certain Fishing Boat Operators	CC:FIP:B06	Rogers, John W.	John.W.Rogers@IRSCounsel.treas.gov	(202) 317-4425
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

Chief Counsel Code and Subject Matter Directory

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@irscounsel.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@irscounsel.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

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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
		CC:TEGE:EOEG:EO1	Branch Contact		(202) 317-5800
6113	Disclosure of Nondeductibility of Contributions	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
6115	Disclosure Related to Quid Pro Quo Contributions	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
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

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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

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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

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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

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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@IRSCounsel.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

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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

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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

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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
		CC:PSI:B07	Smith, Rachel S.	Rachel.S.Smith@IRSCounsel.treas.gov	(202) 317-5030
9010 ACA (Off-Code provision)	Imposition of Annual Fee on Health Insurance Providers	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
9037	Payments to Eligible Candidates	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
9701-9722	Coal Industry Health Benefits	CC:TEGE:EB:HW	Branch Contact		(202) 317-5500
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:TEGE:EB:HW	Branch Contact		(202) 317-5500