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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
Abandonment loss – Insurance – P&C (assembled workforce...)		CCI	Phelan, Shawn	508-895-8890
Abusive Foreign Tax Credit Generators		ACI*/ T1	Breen, Barry	513-263-4802
Abusive Hybrid Instrument Transactions - A/K/A International Debt Transactions	385.04-00	EM/T1	Bresnahan, James	860-290-4053
Abusive Roth IRA - Notice 2004-8		LT	Parker, Luan	972-308-7286
Accelerated Expenses and Timing of Income Recognition by Related Parties		EM	Joyce, Festus	410-962-9361
Accrual of Interest on Non-Performing Loans (Banking)	451.11-03	CCI	Wilke, Doug	314-612-4658
Advance payments - construction services	451.13-08	CCI*	Howard, Steve	972-308-7316
Aerospace		CCI*	Gavin, Fred	616-235-1280
Agriculture		SAI	Yang, JeanSu	972-308-7295
Air Transportation		CCI*	Howard, Steve	972-308-7316
Asbestos removal		EM	Gallen, Daria	856-414-6496
Assignment of offsetting foreign currency options to a charity	9300-31.00	ACI*	Hsieh, William`	213-576-4857
Backdated Stock Options		T1	Neubauer, Leland	405-297-4936
Basis Shifting Transactions - IRC §302/318	6621.05-00	ACI*	Savard, Gerald	312-582-6880
Blue Cross Blue Shield Health Insurance Abandonment Losses for Intangible Assets		CCI*	Phelan, Shawn	508-895-8890
Bogus Optional Basis Transactions- IRC § 754		EM	Noller, Barry	716-270-2459
Bond Option Sales Strategies (BOSS), Notice 1999-59	9300.10-00	ACI*	Noller, Barry	716-270-2459
Cafeteria Plans	105.06-05 162.35-02 125.05-00	SAI	Neubauer, Leland	405-297-4936
Capitalization of Costs to Obtain Mgmt Contracts	263.22-00	CCI*	Wilke, Doug	314-612-4658
Capitalization of Delay Rentals	263A.01-05	CCI*	Wright, Nancy	972-308-7463
Capitalization of Replacement Costs for Underground Storage Tanks	263.23-00	CCI*	Wright, Nancy	972-308-7463
Captive Insurance		SAI	Phelan, Shawn	508-895-8890
CARDS Notice 2002-21	9300.19.00	LT	Savard, Gerald	312-582-6880
Casualty Loss: Single Identifiable Property/Capital vs. Repair		T2	Ellis, Jack	216-623-2002
Cell site equipment - Asset Class		EM	Ellis, Jack	216-623-2002
Changes in Method of Accounting		SAI	Hallick, Pat	216-623-2035
Charitable Contributions of Conservation Easements	9300.40-00	EM	Espinoza, Maria	816- 823-0943
Charitable foundation or state payments relative to the conversion of a not-for-		ACI	Phelan, Shawn	508-895-8890

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
profit entity to “for profit Charitable Remainder Trusts – Treasury Regulation § 1.643(a)-8	9300.06-00	ACI*/ LT	Drury, Mike	720-956-4518
Charitable Support Organizations and Related Penalties - IRC § 509(a) (3)	9300-99-04	ACI*	Hsieh, William	213-576-4857
Claim revenue under a long-term contract	460.02-04	CCI*	Howard, Steve	972-308-7316
Collectively Bargained Welfare Benefit Funds Under IRC §419A(f)(5) – Notice 2003-24, and Related Penalties		LT	Hsieh, William	213-576-4857
Commercial Banking		SAI	Wilke, Doug	314-612-4658
Compensatory Stock Option Transfers to Related Persons Notice 2003-47	83.11-2	ACI*	Espinoza, Maria	816-823-0943
Computation of Tax under Claim of Right (Environmental)		EM	Gallen, Daria	856-414-6496
Computer software in process R&D		EM	Gavin, Fred	616-235-1280
Conservation Easements - Notice 2004-41	9300.40-00	EM	Espinoza, Maria	816-823-0943
Construction Industry - Deferred Home Construction Contracts		T2	Howard, Steve	972-308-7316
Construction management contracts	460.07-01	CCI*	Howard, Steve	972-308-7316
Construction/Real Estate		SAI	Howard, Steve	972-308-7316
Contested Liabilities("IRC § 461(f) ") Notice 2003-77	9300.30-00	LT	Glyer, Michael	818-242-8143 x3014
Contingent Liability - IRC § 351	9300.17-00	ACI*/ CCI*	Joyce, Festus	410-962-9361
Contingent Payment Swap Tax Shelters	9300.20-00	ACI*	Joyce, Festus	410-962-9361
Contractual Allowances or Adjustments for Healthcare Providers		EM	Parsons, David	405-297-4909
Contributions of food inventory	170.02-01	CCI*	Kelly, Paul	312-582-6853
Corporate Owned Life Insurance (COLI)	163.11-01	ACI*/ SAI	Regberg, Neil	513-263-4823
Corporate Tax Shelters	9300.00-00	ACIcc	Onken, Steve (ATM) Salveter, Dennis (ATM)	651-726-7406 314-612-4654
Corporation Transfers under IRC §§2036 and 2038; and Related Penalties		ACI*	Edelstein, Mary Lou	305-982-5276
Cost Depletion – Recoverable Reserves	611.05-01	CCI*	Wright, Nancy	972-308-7463
Cost Sharing Buy-in Payments	482.11-11- Initial Buy-in 482.11-12- Acquisition Buy-in	EM, T1	Weise, Tim	972-308-7661
Cost Sharing-Stock Based Compensation	482.11-13	T2	Weise, Tim	972-308-7661

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
Credit Card Fees As Interest Deferred Under the OID		EM	Wilke, Doug	314-612-4658
Credit Counseling Organizations and Related Penalties	9300.99-0	ACI*	Hsieh, William	213-576-4857
Custom Adjustable Rate Debts transaction Tax Shelters (CARDS)	9300.19.00	ACI*	Savard, Gerald	312-582-6880
Data Processing/High Technology - Decoordinated effective 8/14/2006	263.08-05	CCI*	Gavin, Fred	616-235-1280
Deductions for Contributions to IRC § 401(k) or Defined Contribution - Contribution Plans during Grace Period	9300.01-01	ACI*	Hsieh, William	213-576-4857
Deemed Liquidation following a Check- the-Box Election where underlying business continues operating		EM	Wright, Nancy	972-308-7463
Disabled Access Credit Tax Avoidance Schemes - IRC § 44	0044.60-00	ACI*	Drury, Mike	720-956-4518
Distressed Asset/Debt Tax Shelter		CCI	Bilunas, Joseph	402-221-3693
Domestic Abusive Trust Schemes		ACIcc	Glyer, Michael	818-242-8143 x3014
Donor Advised Fund and Related Penalties		EM	Hsieh, William	213-576-4857
Employer Welfare Benefit Funds Under IRC § 419A(f)(6) – Notice 95-34, and Related Penalties		ACI*/ LT	Hsieh, William	213-576-4857
Enhanced Oil Recovery Credit - Petroleum Industry - IRC § 43		T2	Wright, Nancy	972-308-7463
Environmental		SAI	Gallen, Daria	856-414-6496
Environmental Remediation Cost	1341.00-00	ACI*	Gallen, Daria	856-414-6496
ESOP - Prohibited Allocations of Employer Securities in an S Corporation Rev. Rul. 2003-6		EM	Parker, Luanne	972-308-7286
ESOP - S Corporation Management Company		EM	Parker, Luanne	972-308-7286
ESOP owned S Corp Rev. Rul. 2003-6		LT	Parker, Luanne	972-308-7286
Estate Tax Discount on Individual Retirement Account (IRA)		EM	Edelstein, Mary Lou	305-982-5276
Estate Taxes- Installment Payments- IRC Section 6166			Edelstein, Mary Lou	305-982-5276
Estimated Dismantlement Cost of Offshore Platforms	461.01-08	CCI*	Wright, Nancy	972-308-7463
Excess deferred taxes and § 1341(Utility)	1341.05-00	CCI*	Ellis, Jack	216-623-2002
Excise Tax		SAI	Ellis, Jack	216-623-2002
Excise Tax On Long Distance Telephone Service Provided By Virtual Private Networks	4251.03-01	ACI*	Ellis, Jack	216-623-2002
Executive Compensation (IRC § 409A)		T1	Hsieh, William	213-576-4857
Extended service contracts – Motor Vehicle		EM	Gavin, Fred	616-235-1280
Extraterritorial Income (ETI) Exclusion	923.01-01	ACI*/ T2	Gavin, Fred	616-235-1280
Family Limited Partnerships	7701.02-05	ACIcc	Edelstein, Mary Lou	305-982-5276

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
Farmers Cooperatives - Decoordination Memo 5/2/06		SAI	Yang, JeanSu	972-308-7295
Film production - participations/residuals		EM	Kelly, Paul	312-582-6853
Financial Products (International)		SAI	Kronthal, Frank Szpalik, Peter Thomason, Denise	312-582-6845 216-623-2008 314-612-4645
Financial Products (Domestic)		SAI	Kronthal, Frank Szpalik, Peter Thomason, Denise	312-582-6845 216-623-2008 314-612-4645
Food	170.02-01 263A.01-04	CCI*	Kelly, Paul	312-582-6853
Foreign Bank and Financial Accounts Report Penalties	9999.99-01	ACIcc	Glyer, Michael	818-242-8143 x3014
Foreign currency options - Assignment of offsetting options to a charity	9300-31.00	ACI*	Hsieh, William`	213-576-4857
Foreign Earnings Repatriation	965.00-00	T1	Butler, Greg	405-297-4902
Foreign Joint Ventures		IWS	Wright, Nancy	972-308-7463
Foreign Tax Credit (FTC) Generators	901.13.00	ACI*	Breen, Barry	513-263-4802
Foreign Trusts - Offshore Compliance		CCI*/ IWS	Glyer, Michael	818-242-8143 x3014
Forest Products	165.19-00	CCI*	Wright, Nancy	972-308-7463
FSC – Advance Payment Transactions	9300.99-01	CCI*/ SAI	Breen, Barry	513-263-4802
Gaming	168.20-06 168.20-07	CCI*/ SAI	Posick, Elmer	904-665-0971
Generic R&D credit – Pharmaceutical		EM	Parsons, David	405-297-4909
Gift Cards: Deferral of Income		T2	Fulmer, Gary	404-338-7330
Gross Up Net Loans	451.14-08	CCI	Wilke, Doug	314-612-4658
Health Care (Exempt Organizations)		CCI*	Neubauer, Leland	405-297-4936
Health Care (for Profit)		CCI*	Parsons, David	405-297-4909
Health insurance deductibility for self-employed individuals	162.35-02	CCI*	Neubauer, Leland	405-297-4936
Healthcare Accounting Issues: Contractual Allowance		T2	Parsons, David	405-297-4909
Home Based Business Promotions	262.18-01	ACIcc	Espinoza, Maria	816- 823-0943
Horse Breeding Scheme		ACI	Williams, Don	314-612-4659
Incentive Stock Options	9300-99.00	EM	Espinoza, Maria	816-823-0943
Insurance - Life			Phelan, Shawn	508-895-8890

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
IRC Section 807 Basis Adjustment, Change in Basis vs. Correction of Error Utilization in a Life-Nonlife Consolidated Return Separate vs. Single Entity	807.05-01 1503.05-00	CCI* CCI *		
Insurance - Property and Casualty		SAI*	Phelan, Shawn	508-895-8890
Intangibles	167.14-02 167.14-01	CCI*	Fulmer, Gary	404-338-7330
Interchange Merchant Discount Fees	1272.06-03	ACI*/ T2	Wilke, Doug	314-612-4658
Interest Computations - Netting Issues	6621.05-00 6621.05-01 6621.05-02 6621.05-03	ACI*	Gallen, Daria	856-414-6496
Interest Expense allocable to Tax Exempt Instruments		EM	Wilke, Doug	314-612-4658
Interest expense deduction		EM	Wilke, Doug	314-612-4658
Interest Suspension under IRC § 6404(g) (TEFRA)		SAI	Engolia, Gary Highfield, Steve	504-558-1552 405-297-4917
Interest Suspension under IRC § 6601(c) (TEFRA)		SAI	Engolia, Gary Highfield, Steve	504-558-1552 405-297-4917
Intermediary Transaction Tax Shelters and Penalties	9300.16-00	ACI*	Lanphear, James	716-270-4211
International - FSC		CCI*/ SAI	Breen, Barry	513-263-4802
International Debt Transactions - A/K/A Abusive Hybrid Instrument Transactions	385.04-00	EM	Bresnahan, James	860-290-4053
Inventory	472.08-09 472.15-01 472.08-10	SAI	Perdue, Gene	410-962-3243
Investment credit on transition property (utilities) Definitional Statement	49.05-11	CCI*	Ellis, Jack	216-623-2002
IRC § 274(n)- Meals and Entertainment		SAI	Engolia, Gary	504-558-1552
IRC § 118 Abuse		T1	Fulmer, Gary	404-338-7330
IRC § 1341 - Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right		EM	Wright, Nancy	972-308-7463
IRC § 1341 Excess deferred taxes (Utilities) - Definitional Statement	1341.05-00	CCI*	Ellis, Jack	216-623-2002
IRC § 162(f) DOJ Settlements		T1	Parsons, David	405-297-4909
IRC § 172(f) - Mining Industry – Specified Liability. Loss		T2	Kuehl, Pat	314-612-4649
IRC § 172(f) Specified Liability Losses	172.07-00	EM/SAI	Kuehl, Pat	314-612-4649

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
IRC § 263(a) Capitalization		SAI	Fulmer, Gary	404-338-7330
IRC § 263A – Allocating costs (Uniform Capitalization of Costs) Also see Mixed Service Costs		EM	Perdue, Gene	410-962-3243
IRC § 302/§318 Basis Shifting Transactions	6621.05-00	ACI*	Savard, Gerald	312-582-6880
IRC § 351/Contingent Liability	9300.17-00	ACI*/ CCI*	Joyce, Festus	410-962-9361
IRC § 401(k) Defined Contribution - Contribution Plans during Grace Period	9300.01-01	ACI*	Hsieh, William	213-576-4857
IRC § 409 – Executive Compensation		T1	Hsieh, William	213-576-4857
IRC § 412(i) - Rev. Rul. 2004-20 Retirement Plans Involving Insurance Policies, and Related Penalties	9300.34-00	EM/LT	Hsieh, William	213-576-4857
IRC § 412(i) - Rev. Rul. 2004-21 (Non-Discriminatory Plan)		LT	Hsieh, William	213-576-4857
IRC § 419A(f)(5) Notice 2003-24 Exception for Collectively Bargained Welfare Benefit Funds		LT	Hsieh, William	213-576-4857
IRC § 419A(f)(6) - Notice 95-34		LT	Hsieh, William	213-576-4857
IRC § 43 - Petroleum Industry - Enhanced Oil Recovery Credit		T2	Wright, Nancy	972-308-7463
IRC § 44 Disabled Access Credit Tax Avoidance Schemes	0044.60-00	ACI*	Drury, Mike	720-956-4581
IRC § 461(f) Contested Liability	9300.30-00	ACI*	Glyer, Michael	818-242-8143 x 3014
IRC § 501(c)(15) – Tax Exempt Small Insurance Company Transactions		EM	Gavin, Fred	616-235-1280
IRC § 509(a)(3) - Charitable Support Organizations and Related Penalties	9300-99-04	ACI*	Hsieh, William	213-576-4857
IRC § 6404(g) Interest Suspension (TEFRA)		SAI	Engolia, Gary Highfield, Steve	504-558-1552 405-297-4917
IRC § 6601(c) Interest Suspension (TEFRA)		SAI	Engolia, Gary Highfield, Steve	504-558-1552 405-297-4917
IRC § 6707A – Penalty for Failing to Disclose Reportable Transactions	6707A.00-00	ACI*	Drury, Mike	720-956-4518
IRC § 707(a) Partner Not Acting in Capacity as Partner (Disguised Sales)		EM	Govern, Gene	716-270-2453
IRC § 754 - Bogus Optional Basis Transactions		EM	Noller, Barry	716-270-2459
IRC § 936 Exit Strategy		T1	Parsons, David Swindle, Tony	405-297-4909 281-721-7190
IRC §6035, §6038, §6039F, §6046 and §6048 Penalties for Failure to Provide Information		EM	Espinoza, Maria	816-823-0943
ISO/QS 9000 costs – Motor Vehicle		EM	Gavin, Fred	616-235-1280
Lease in, lease out (LILO)	9300.07-00	ACI*	Onken, Steve Bibb, Michael	651-726-7406

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Lease Strips - Notice 2003-55		LT	Lanphear, James	716-270-4211
Leasing Promotions		CCI*	Getz, Len	215-597-2177 x 164
Lease Stripping Transactions	9226.00-00			
Losses Reported from Inflated Basis Assets from Lease Stripping Transactions	9226.01-00			
Leasing Intermediary Transactions	9300.16-00			
Leasing Transactions:		ACI*	Getz, Len	215-597-2177 x 164
Lease Stripping Transaction Variations and Penalties	9226.00-00			
Losses Reported from Inflated Basis Assets from Lease Stripping	9226.01-00			
LIFO (Dollar Value)- Segment of Inventory Excluded from Computation of LIFO index	472.08-09	CCI*	Perdue, Gene	410-962-3243
Bargain Purchase Inventory	472.15-01			
Earliest Acquisition Method	472.08-10			
LIFO and remanufactures of cores inventory – Motor Vehicle		EM	Gavin, Fred	616-235-1280
Locomotive & freight car repairs		EM	Yang, JeanSu	972-308-7295
Logging truck roads, depreciation and investment tax credit	263A.01-04	CCI*	Gallen, Daria	856-414-6496
Low Income Housing Credit		LT	Howard, Steve	972-308-7316
MACRS Asset Categories for Petroleum Refinery Assets		EM	Beattie, Ivan	972-308-7462
Management S Corp. ESOP		LT	Parker, Luanne	972-308-7286
Maquiladora – – IRC § 1504(d) Election Decoordination Memo 5/2/06		SAI	Yang, JeanSu	972-308-7295
Maquiladora – Debt Equity Swap Transaction Decoordination Memo 5/2/06		SAI	Yang, JeanSu	972-308-7295
Maquiladora – IRC § 168(g)(1)(A) Depreciation Method/System Decoordination Memo 5/2/06		SAI	Yang, JeanSu	972-308-7295
Meal allowances (Utilities) Decoordination memo date 7/19/06	132.12-00	CCI*	Ellis, Jack	216-623-2002
Meals and Entertainment- IRC § 274(n)		SAI	Engolia, Gary	504-558-1552
Media/Communications	9300.07-00	CCI*	Kelly, Paul	312-582-6853
Medical Resident FICA Refund Claims	3121.02-10	ACI*	Neubauer, Leland	405-297-4936
Medicare Fines or Penalties - Healthcare for Profit		EM	Parsons, David	405-297-4909
Membership payments made to industry-created research organizations (Utilities) Definitional Statement	41.51-07	CCI*	Ellis, Jack	216-623-2002
Mergers and Acquisitions		SAI	Fulmer, Gary	404-338-7330
Meritless Filling Position, Notice 2004-45 & Related Penalties, Project Code - 387		EM	Ryan, Marie	314-612-4650
Mining – IRC § 29 Credit from Producing Fuel from a Non-conventional Source	29.01-01	ACI*	Kuehl, Pat	314-612-4649

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(re-designated as IRC § 45K, effective after 12/31/2005)				
Mining – Receding Face	612.03-03	CCI*	Kuehl, Pat	314-612-4649
Mining – Strike Costs	613.03-08	CCI*	Kuehl, Pat	314-612-4649
Mining –Excess Moisture	4121.01-01	CCI*	Kuehl, Pat	314-612-4649
Mining Industry - Spec. Liab. Loss { § 172(f)}		T2	Kuehl, Pat	314-612-4649
Mixed Service Cost – Utilities	263A.04-4	ACI*/ T1	Ellis, Jack Perdue, Gene	216-623-2002 410-962-3243
Motor Vehicles	472.08-02 471.02-04 471.01-03 62.15-00	CCI*	Gavin, Fred	616-235-1280
New Market Credit		LT	Howard, Steve	972-308-7316
Non-Performing Loans	451.11-03	CCI*/ T2	Wilke, Doug	314-612-4658
North Sea Transition Period IDC	263.19-01	CCI*	Wright, Nancy	972-308-7463
Notice 1999-59 Tax Avoidance Using Distributions of Encumbered Property - (BOSS)	9300.10-00	ACI*	Noller, Barry	716-270-2459
Notice 2000-44 Transactions (Son of Boss)	9300.13-00	ACI*	Ryan, Marie	314-612-4650
Notice 2000-60 ("Stock Compensation Shelter")		LT	Salveter, Dennis	314-612-4654
Notice 2000-65 -Personal Investment Company (PICO) Transactions & Penalties	9300.22-00	ACI*	Drury, Mike Ryan, Marie	720-956-4518 314-612-4650
Notice 2001-16 ("Intermediaries")		LT	Lanphear, James	716-270-4211
Notice 2002-21 CARDS		LT	Savard, Gerald	312-582-6880
Notice 2002-50 Eliminator I, Tiered Partnership Structure & Penalties	9300.21-00	ACI*	Ryan, Marie	314-612-4650
Notice 2003-22 Offshore Deferred Compensation Arrangement (OEL)	9300.26-00	ACI*	Espinoza, Maria	816-823-0943
Notice 2003-24 Exception for Collectively Bargained Welfare Benefit Funds Under IRC § 419A(f)(5) & Related Penalties		LT	Hsieh, William	213-576-4857
Notice 2003-35 Tax Exempt Small Insurance Company Transactions	501.15-00	ACI*	Gavin, Fred	616-235-1280
Notice 2003-47 Transfers of Compensatory Stock Options to Related Persons	83.11-2	ACI*	Espinoza, Maria	816-823-0943
Notice 2003-54 ("Common Trust Fund Straddles")		LT	Ryan, Marie	314-612-4650
Notice 2003-77 ("IRC § 461(f) Contested Liabilities")		LT	Glyer, Michael	818-242-8143 x3014
Notice 2003-81 Major/Minor Investment and Related Penalties (Notice 2003-81)	9300-31.00	ACI*	Hsieh, William`	213-576-4857
Notice 2004-31 ("Guaranteed Payments")		SME	Noller, Barry	716-270-2459

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
Notice 2004-41 ("Conservation Easements")	9300.40-00	EM	Espinoza, Maria	816-823-0943
Notice 2004-7 ("Patent Donations")		LT	Howard, Steve	972-308-7316
Notice 2004-8 ("Abusive Roth IRA")		LT	Parker, Luanne	972-308-7316
Notice 95-34 ("IRC § 419A(f)(6)") - Employer Welfare Benefit Funds Under IRC 419A(f)(6) – Notice 95-34, and Related Penalties		ACI*/LT	Hsieh, William	213-576-4857
Notice 99-59 ("BOSS")	9300.10-00	LT	Noller, Barry	716-270-2459
Offshore Compliance/ Foreign Trusts		CCI*/IWS	Glyer, Michael	818-242-8143 x3014
Offshore Credit Card Cases	61.35-08	ACIcc	Espinoza, Maria	816-823-0943
Offshore Deferred Compensation Arrangement (OEL) Notice 2003-22	9300.26-00	ACI*	Espinoza, Maria	816-823-0943
Package design costs (Food)	263A.01-04	CCI*	Kelly, Paul	312-582-6853
Partnership Optional Basis Transactions-Section 754 and Penalties		EM	Noller, Barry	716-270-2459
Partnership Tax Shelters		ACIcc	Ryan, Marie	314-612-4650
Partnerships	701-01-00	CCI*/	Govern, Gene	716-270-2453
	9300.00-00	EM	Noller, Barry Ryan, Marie	716-270-2459 314-612-4650
Passive Activity Losses		ACIcc	Williams, Don	314-612-4659
Patent Contributions		EM	Howard, Steve	972-308-7316
Patent Donations - Notice 2004-7		LT	Howard, Steve	972-308-7316
Penalties for Failure to Provide Information - Internal Revenue Code Sections 6035, 6038, 6039F, 6046 and 6048		EM	Espinoza, Maria	816-823-0943
Penalty for Failing to Disclose Reportable Transactions - IRC § 6707A –	6707A.00-00	ACI*	Drury, Mike	720-956-4518
Per diem allowances - temp tech services employees Definitional Statement	62.02-06	CCI*	Howard, Steve	972-308-7316
Percentage of completion - timing of cost Definitional Statement	460.03-09	CCI*	Howard, Steve	972-308-7316
Personal Investment Company (PICO) Transactions Notice 2002-65	9300.22-00	ACI*/LT	Drury, Mike Ryan, Marie	720-956-4518 314-612-4650
Petroleum Industry - Enhanced Oil Recovery Credit – IRC § 43		T2	Beatty, Ivan	972-308-7462
Pharmaceutical/ Biotechnology/Healthcare for Profit	461.01-10 861.08-17	CCI*/EM	Parsons, David	405-297-4909
Preparer/Promoter Penalties	6694.00-00 6695.00-00 6700.00-00 6701.00-00	ACI*	Drury, Mike	720-956-4518

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CCI - Compliance Coordinated Issue	IWS - Industry Wide Studies	
LT - Listed Transaction	SME - Subject Matters Expert	

“*” indicates Review & Concurrence Required

DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
	6707.00-00 6708.00-00			
Producer Owned Reinsurance Company (PORC) and related penalties		EM	Gavin, Fred	616-235-1280
Prohibited Allocations of Employer Securities in an S Corporation (ESOP) Rev. Rul. 2003-6		EM	Parker, Luanne	972-308-7286
Rail Road Industry		SAI	Yang, JeanSu	972-308-7295
Railroad/locomotive freight car overhauls		EM	Yang, JeanSu	972-308-7295
Railroad/track removal costs		EM	Yang, JeanSu	972-308-7295
Regulated Utility Property – Asset Class		EM	Ellis, Jack	216-623-2002
Research and Experimental Expenditures - Off-Book Financing – Pharmaceutical		EM	Parsons, David	405-297-4909
Research Credit	41.51.01 41.51-05 41.51-06 41.51-10 41.51-11	CCI*/ T1	Henry, Joseph Whitledge, Hugh	973-468-3227 972-308-7016
Research Credit - Qualified Research & Research Tax Credit - Qualified Research - IRC Section 41(d) and Related Penalties, as Expanded	41.51-11	ACI*	Henry, Joseph Whitledge, Hugh	973-468-3227 972-308-7016
Retail	48.01-18 404.11-03 48.01-19 467.03-03 471.08-05	CCI*	Fulmer, Gary	404-338-7330
Retainage payable Definitional Statement –De-coordinated 5/23/05	460.03-10	CCI*	Howard, Steve	972-308-7316
Retirement of Debt (Financial Products)		EM	Szpalik, Peter	216-623-2008
Retirement Plans Involving Insurance Policies, IRC § 412(i) and Related Penalties		EM	Hsieh, William	213-576-4857
Retroactive adoption of an accident and health plan	105.06-05	CCI*	Neubauer, Leland	405-297-4936
Rev. Rul. 2002-3 (Medical Expense Reimbursement "Double Dip")		EM	Neubauer, Leland	405-297-4936
Rev. Rul. 2002-80 (Medical Expense Reimbursement "Double Dip")		EM	Neubauer, Leland	405-297-4936
Rev. Rul. 2003-6 - Prohibited Allocations of Employer Securities in an S Corporation (ESOP)		EM	Parker, Luanne	972-308-7286
Rev. Rul. 2003-6 ("ESOP owned S Corp")		LT	Parker, Luanne	972-308-7286
Rev. Rul. 2004-20 ("IRC § 412(i)")		LT	Hsieh, William	213-576-4857

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
Rev. Rul. 2004-21 ("IRC § 412(i)")		LT	Hsieh, William	213-576-4857
Rev. Rul. 2004-4 ("ESOP owned S Corp")		LT	Parker, Luanne	972-308-7286
Rev. Rul. 2004-98 (Parking Expense Reimbursement "Double Dip")		EM	Neubauer, Leland	405-297-4936
RIC Stripping		EM	Bilunas, Joseph	402-221-3693
Right of Way Contributions (ROW) and Related Penalties		EM	Yang, JeanSu	972-308-7295
Sale in and Lease out (SILO)	9300.36-00	ACI*	Gibbs, Steve Bibb, Michael	305-982-5291 215-597-2177 x 138
Savings & Loans		SAI	Wilke, Doug	314-612-4658
Savings and Loans - Supervisory Goodwill	597.01-00 167.07-00 165.13-00	ACI*	Wilke, Doug	314-612-4658
S-Corporation Shifting of Income to Tax Exempt Organization (SC2)	9300.36-00	ACI*	Parker, Luanne	972-308-7286
Securities & Financial Services		SAI	Wilke, Doug	314-612-4658
Shipping	3401.01-05 3401.01-04	CCI*/ SAI	Posick, Elmer	904-665-0971
Small Business Corporations		CCI*	Parker, Luanne	972-308-7286
Sports Franchises Media Rights	167.03-03	ACI*	Kuehl, Pat	314-612-4649
Stock Compensation Shelter - Notice 2000-60		LT	Salveter, Dennis	314-612-4654
Sub S Corporations		EM	Parker, Luanne	972-308-7286
Subpart F income and Check-the-Box		EM	Beattie, Ivan	972-308-7462
Sub-prime financing – Motor Vehicle		EM	Gavin, Fred	616-235-1280
Tax Avoidance Using Distributions of Encumbered Property - (BOSS) Notice 1999-59	9300.10-00	ACI*	Noller, Barry	716-270-2459
Tax Exempt Small Insurance Company Transactions Notice 2003-35	501.15-00	ACI*	Gavin, Fred	616-235-1280
Taxable Year of Inclusion of Stockbroker's	451.19-01	CCI*	Wilke, Doug	314-612-4658
TEFRA		SAI	Engolia, Gary Highfield, Steve	504-558-1552 405-297-4917
Tempest/Othello		EM	Bilunas, Joseph	402-221-3693
Tiered Partnership Structure & Penalties - Notice 2002-50 (Eliminator I)	9300.21-00	ACI*	Ryan, Marie	314-612-4650
Timber losses - southern pine beetles	165.19-00	CCI*	Wright, Nancy	972-308-7463
Track removal costs		EM	Yang, JeanSu	972-308-7295
Trade discounts – Retail		EM	Fulmer, Gary	404-338-7330
Transfer Pricing Penalty - IRC § 6662(e)(h)	6662.03-01-	ACI*	Weise, Tim	972-308-7661

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DESCRIPTION	UIL#	TYPE	CONTACT	PHONE
	6662€ 6662.06-00- 6662(h)			
Trucking Industry		SAI	Yang, JeanSu	972-308-7295
Trust Arrangements Seeking to Qualify for Exemption from Sec 419		EM	Hsieh, William	213-576-4857
Trust Fund Straddles - Notice 2003-54		LT	Ryan, Marie	314-612-4650
Uniform Capitalization of Costs		SAI	Perdue, Gene	410-962-3243
United Kingdom Windfall Tax (Utilities) Definitional Statement	901.12-00	CCI*	Ellis, Jack	216-623-2002
Universal Service Fund Reimbursements (Utilities)	61.40-01	CCI*	Ellis, Jack	216-623-2002
Upfront and Milestone Payments (Pharmaceutical & Biotech)		EM/T2	Parsons, David	405-297-4909
Utilities		SAI	Ellis, Jack	216-623-2002
UTILITIES/Telecommunications		SAI	Ellis, Jack	216-623-2002
Valuation of Family Limited Partnerships; Inclusion of Family Limited Partnership or Corporation Transfers under IRC §§2036 and 2038; and Related Penalties	7701.02-05	ACI*	Edelstein, Mary Lou	305-982-5276
Valuation of Parts Inventory (Motor Vehicles)		EM	Gavin, Fred	616-235-1280
VEBA (Voluntary Employ' Beneficiary Associations)		EM/SA	Hsieh, William	213-576-4857
Variable Prepaid Forward Contracts		EM	Thomason, Denise	314-612-4645
Welfare Benefit Funds Notice 2003-24 Exception for Collectively Bargained Under IRC § 419A(f)(5)		LT	Hsieh, William	213-576-4857
Withholding on comp to nonresident alien crew Definitional Statement	3401.01-05	CCI*	Howard, Steve	972-308-7316
Worthless Stock Deduction under IRC sec. 165(g)		EM	Beattie, Ivan	972-308-7462