

Index

A

Accuracy-Related Penalty..... 7-39
Allocation..... 4-1, 7-53,
8-19, 8-20, 8-24
Allocation and Apportionment..... 4-1, 7-53
Annual or Periodical..... 7-3, 7-22,
7-31
Apportionment..... 4-1, 7-53

B

Best Method Rule..... 8-21, 8-22
Branch..... 2-2, 2-5,
2-6, 2-9, 2-10, 2-18, 2-30, 5-27, 5-34, 6-5, 6-15,
6-16, 6-17, 6-18, 6-19, 7-3, 7-5, 7-6, 7-7, 7-8, 7-9,
7-17, 7-24
Branch Profits Tax..... 7-3, 7-7,
7-9, 7-17, 7-24, 7-26
Branch-Level Interest Tax..... 7-24

C

Comparable Profits Method..... 8-12, 8-16,
8-17, 8-18, 8-21
Comparable Uncontrolled Price Method..... 8-12,
8-13, 8-21
Compensation for Services..... 7-30
Confirmation of Results..... 8-22
Conversion..... 6-15
Corporations..... 1-8, 2-2,
2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-12, 2-15, 2-30,
5-23, 5-25, 5-26, 5-27, 5-29, 5-30, 5-33, 5-34,
6-4, 6-5, 6-6, 6-15, 6-16, 6-17, 6-18, 6-19, 6-20,
6-43, 6-44, 6-45, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8, 7-9,
7-17, 7-18, 7-22, 7-24, 7-25, 7-26, 7-27, 7-30,
7-34, 7-42, 7-44, 7-53
Cost Plus Method..... 8-12, 8-15,
8-16, 8-18, 8-21
Creditable Foreign Taxes..... 5-25
CUP..... 8-12, 8-16,
8-21

Currency..... 2-10, 2-12,
2-16, 2-30, 7-9, 7-37, 8-13, 8-14

D

DASTM..... 2-30
Deductions..... 1-6, 4-1,
5-22, 5-23, 5-26, 5-31, 5-32, 7-3, 7-8, 7-30, 7-42,
8-11
Deemed Dividends..... 5-28
Delivery..... 1-9, 5-30
Determinable..... 7-3, 7-6,
7-31, 7-41
Dividends..... 2-6, 5-26,
5-28, 5-29, 7-3, 7-6, 7-8, 7-9, 7-22, 7-25, 7-26,
7-41

E

Earnings and Profits..... 5-26, 6-43,
7-8, 7-25, 7-26
Effect of Treaties..... 7-35
Effectively Connected Income..... 7-9, 7-18,
7-26, 7-42, 7-44
Effectively Connected Income Exemption..... 7-33
Effectively Connected Taxable Income of
Partnership..... 7-42
Election..... 2-8, 2-10,
2-16, 5-23, 6-43
Equity..... 6-43, 7-8, 7-25
Exception..... 6-5, 6-19,
6-43, 7-3, 7-35, 8-12
Exchanges..... 7-26
Export Incentives..... 1-15
Export Income..... 1-6, 7-52

F

FDAP Income..... 7-31
Filing of Returns..... 7-37
Financing..... 2-2
Fixed..... 2-6, 5-34,
7-3, 7-4, 7-5, 7-6, 7-20, 7-31, 7-41

Foreign Branches 2-10, 5-34
 Foreign Corporations and Partnerships..... 7-30
 Foreign Currency2-10, 2-12,
 7-9, 7-37
 Foreign Partner’s Share 7-42
 Foreign Status 7-41
 Foreign Tax Credit 2-5, 2-7,
 5-1, 5-23, 5-24, 5-25, 5-27, 5-30, 5-31, 5-32,
 5-33, 5-34, 5-35
 Foreign Tax Credit Limitation 5-27
 Foreign-Source Income..... 7-6, 7-8,
 7-35
 Form 11185-23, 5-24
 Form 8832 Election.....2-8

I

Income Taxes5-23, 6-17,
 6-20, 7-53
 Intangible Property..... 7-3, 8-11,
 8-17
 Interest2-30, 5-27,
 5-28, 5-31, 5-32, 6-43, 6-44, 6-45, 7-3, 7-6, 7-8,
 7-19, 7-20, 7-21, 7-22, 7-23, 7-24, 7-26, 7-27,
 7-28, 7-31, 7-41

J

Jurisdictions Covered..... 7-53

K

Know-How 5-25, 7-28

L

Liability for Uncollected or Unpaid Tax 7-40
 Loan5-31, 5-32,
 7-24, 7-25

M

Manufacturing Branch6-17, 6-19,
 6-20

N

Non-Effectively Connected FDAP..... 7-22

Non-Effectively Connected Fixed or
 Determinable Annual or Periodic (FDAP)
 Income7-21
 Nonresident Alien Individuals7-30

O

Original Issue Discount7-22, 7-23

R

Recognition 1-8, 5-27
 Redemptions.....7-26
 Reporting 5-33, 7-17,
 7-20, 7-44, 7-53, 7-54
 Resale Price Method8-12, 8-14,
 8-15, 8-21, 8-22, 8-23, 8-24
 Royalties 6-45, 7-3,
 7-4, 7-6, 7-7, 7-19, 7-28, 7-41

S

Sale of Personal Property 7-3, 7-32
 Sale of Property6-15
 Section 3047-26, 7-27
 Source 3-2, 5-23,
 5-31, 6-5, 7-3, 7-4, 7-6, 7-7, 7-8, 7-9, 7-18, 7-19,
 7-20, 7-23, 7-26, 7-28, 7-29, 7-35, 7-38
 Sourcing of Income 7-3
 Special Rules 7-24
 Subpart F2-5, 2-7,
 6-5, 6-15, 6-16, 6-43

T

Tangible Property..... 8-1, 8-14,
 8-15, 8-16
 Taxable Income..... 2-6, 2-10,
 2-30, 5-22, 5-23, 5-26, 5-29, 5-33, 6-43, 7-9,
 7-42, 7-44, 7-53
 Taxes Covered.....7-53
 Taxpayer Identification Number7-41
 Ten-Year Rule 5-23, 5-24
 Transfer Pricing..... 5-30, 8-15,
 8-22
 Treaties and Export Income.....7-52
 Treaties and the Internal Revenue Code7-54

U
U.S. Trade or Business 7-4

7-21, 7-22, 7-23, 7-24, 7-25, 7-26, 7-27, 7-28,
7-29, 7-30, 7-31, 7-32, 7-33, 7-34, 7-35, 7-36,
7-37, 7-38, 7-39, 7-40, 7-41, 7-42, 7-44, 7-53

W
Withholding 2-6, 5-27,
5-28, 5-31, 5-34, 7-1, 7-7, 7-8, 7-9, 7-18, 7-20,

