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# Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury  
**Internal Revenue Service**

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	200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 200234044 200140011 200140068 200203058	
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	200119049 200132007 200236005 200236005	
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	200136022 200136022 200136023 200136023	
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	200208017	
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	200111023 200111024 200115010 200115030 200116028 200225031	
	• <i>Substantially All the Property</i>	368.03-01
	200103056 200115016 200115030 200116028	
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	200101006 200101020 200102036 200102038 200102045 200103057 200104001 200104012 200104028 200107031 200109027 200111026 200111029 200113019 200114002 200118004 200118018 200118045 200119012 200119048 200120015 200120030 200121042 200121044 200121069 200122041 200125020 200125044 200128051 200129029 200130003 200131003 200131024 200137011 200137036 200137042 200204034 200205001 200205034 200206022 200209018 200209029 200209047 200211032 200213016 200214014 200214021 200217006 200217051 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234061 200234061 200234061 200234061 200239005 200239005 200239005 200239006 200239006 200239006 200239022 200239022 200239022 200133011 200133016 200134010 200134014 200135021 200135021 200135021 200135021 200135022 200135022 200135022 200135022 200135039 200135039 200135039 200135039 200136012 200136012 200136013 200136013 200138004 200138025 200139009 200139009 200140039 200141040 200141045 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200207025 200212012 200215031 200216006 200218021 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200236038 200236038 200236044 200236044 200237022	
	• <i>Recapitalization (Type "E")</i>	368.05-00
	200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008	
	• <i>Change in Identity, etc. (Type "F")</i>	368.06-00
	200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	
	• <i>Continuity of Interest Rule</i>	368.08-00
	200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	
	• <i>Savings and Loan or Life Insurance Companies</i>	368.08-01
	200115027 200121054	

	• <i>Proprietary Interest Continuity</i> 200103034 200105050	368.08-02
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	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200137065 200230044 200230044	401.04-00
	• Required Distributions 200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 200208031 200221048 200221051 200221056 200221059 200221061 200236052 200236052	401.06-00
	• <i>In General</i> 200104033 200110034 200111054	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 200105063 200105065 200106046 200106046 200110033 200121073 200126036 200126038 200126039 200131032 200131033 200209062 200223065 200234074 200234074 200234074 200234074 200208031 200221048 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041	401.06-02
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	• Unrealized Appreciation of Employer's Securities 200138030 200138031 200202078	402.07-00
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	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200202027	403.04-00

	• Rollover Amounts 200101038 200124030	403.05-00
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	• Qualification 200136031 200136031	408.02-00
	• <i>Benefit Distributions</i> 200151051 200151054 200204048 200210066	408.02-01
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	• Individual Retirement Annuity 200222032 200225038 200225039	408.05-00
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	200125094	
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	200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049 200230042 200230042	
	• Church Plan	414.08-00
	200107042 200108044 200108050 200124025 200125095 200149038 200239036 200239036 200239036 200136027 200136027 200141047 200148055 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048	
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	200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051	
	• Limitation for Defined Benefit Plans	415.01-00
	200109049 200115042 200132042 200151056 200133051 200148081	
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	• Annual Theory 200101023 200102044 200107017 200110022 200122032 200217052 200234056 200234056 200234056 200234056 200147022 200210019	451.01-00
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	200102013 200104026 200119017 200145006 200205007 200141046 200148054	
	• Year of Inclusion in Gross Income 200103017 200107028 200111008 200117038 200120022 200131011 200144007 200202027	457.01-00
	• Eligible Deferred Compensation Plan Defined 200103017 200107028 200111008 200120022 200131011 200144007	457.05-00

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	• Accrual Method 200126008 200147032 200236007 200236007	461.01-00
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	200103001 200103002 200103003 200103007 200103049 200105039 200105044 200112031 200113007 200116016 200117002 200118038 200119047 200121023 200121024 200127023 200127037 200128035 200130010 200209007 200209008 200213011 200213014 200217024 200217036 200217037 200223019 200224001 200226042 200234043 200234043 200234043 200234043 200133002 200135002 200135002 200135002 200135002 200135007 200135007 200135007 200135007 200141022 200143019 200147028 200202033 200207018 200210018 200210056 200210061 200215032 200221032 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046 200231011 200231011 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 <b>200240014 200240016</b> 200240016 200240016 <b>200240016</b>		
	• Allocation of Sales Price 200116012	1001.01-00	
	• Amount Realized 200112030 200112038 200113006 200120001 200130009	1001.02-00	
	• <i>Property Differing Materially</i> 200103034 200105050 200227020 200210029	<i>1001.02-07</i>	



	• Fair Market Value of Property 200123008	1001.05-00
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 200120001	<b>1011.00-00</b>
	• Allocation of Basis 200115003	1011.01-00
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	• Liabilities Assumed as Purchase Price 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	1012.06-00
	• Conversion of Property 200133001	1012.14-00
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 200240018 200240018 200240018 <b>200240018</b>	<b>1014.00-00</b>
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200105039 200105044 200116016 200118038 200234043 200234043 200234043 200234043 200202033 200221032 200236030 200236030	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 200113007 200117002 200127023 200127037 200213014	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200120016	1015.03-01
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Organizations Previously Exempt 200133001	1016.03-00
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200105004 200118023 200131014 200137032 200151017 200209010 200148042 200201007 200201007 200203033 200203042 200208004	<b>1031.00-00</b>
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200111025 200137003 200219006	1031.03-00
	• Deferred Exchanges 200109022 200130001 200211016 200236026 200236026 200240049 200240049 200240049 <b>200240049</b>	1031.05-00
	• Multi-Party Exchanges 200126007	1031.06-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200143001 200232028	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200109005 200118010 200126010 200127001 200236003 200236003	<b>1033.00-00</b>

	• General Rule 200147053	1033.01-00
	• Definition of Involuntary Conversion Events 200145001 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 200120007 200233022 200221042	<b>1041.00-00</b>
	• Transfers Incident to Divorce 200120016 200221021	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 200151008 200151010 200234003 200234003 200234003 200234003 200239035 200239035 200239035	<b>1042.00-00</b>
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200144028 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010	<b>1060.00-00</b>
	• General Rule/Residual Method	1060.01-00
	• <i>Class IV Assets</i> 200144028	1060.01-04
<b>Section 1082</b>	<b>Basis for Determining Gain or Loss</b> 200240006 200240006 200240006 <b>200240006</b>	<b>1082.00-00</b>
<b>Section 1092</b>	<b>Straddles</b> 200130010 200131015 200150012	<b>1092.00-00</b>
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200120034 200206048 200206049 200212003	1092.05-02
	• Hedging Transactions 200151011	1092.09-00
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200151011 200211042 200215037 200218034	<b>1221.00-00</b>
	• Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum	1221.03-00
	• <i>Similar Property</i> 200125003	1221.03-01
	• Sale of Entire Business 200130002	1221.08-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200146046 200221008	1221.12-02

<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200209007 200209008 200215037	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200103001 200103002 200103003 200103049 200105039 200113007 200116016 200120016 200127037 200131028 200234043 200234043 200234043 200234043 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200236030 200236030  • Decedent and Estate 200213014	<b>1223.00-00</b>          <b>1223.01-00</b>
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 200215037	<b>1231.00-00</b>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200209007 200209008	<b>1234A.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 200219017 200219019 200219020 200219021 200219026 200135015 200135015 200135015 200135015	<b>1235.00-00</b>
<b>Section 1239</b>	<b>Gain from Sale of Depreciable Property Between Certain Related Taxpayers</b> 200133030	<b>1239.00-00</b>
<b>Section 1241</b>	<b>Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)</b> 200218034	<b>1241.00-00</b>
<b>Section 1245</b>	<b>Gain From Dispositions of Certain Depreciable Property</b>  • General Rule  • <i>Section 1245 Property</i> 200104031	<b>1245.00-00</b>  <b>1245.01-00</b>  <b>1245.01-03</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 200104024  • Non-Recognition Provisions 200104024	<b>1248.00-00</b>    <b>1248.06-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>  • Special Rules  • <i>Property That is Part of a Hedging Transaction</i> 200151011	<b>1256.00-00</b>    <b>1256.06-00</b>  <b>1256.06-01</b>
<b>Section 1259</b>	<b>Constructive Sales of Appreciated Financial Positions</b> 200217039 200236045 200236045	<b>1259.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>  • Constant Interest Rate (Economic Accrual) 200142005  • <i>Yield To Maturity</i> 200142005  • <i>Put/Call Options</i> 200142005  • <i>OID Accrual - Principal Subject to Acceleration</i>	<b>1272.00-00</b>    <b>1272.01-00</b>    <b>1272.01-03</b>  <b>1272.01-04</b>  <b>1272.06-00</b>

	• <i>Pools</i> 200145013	1272.06-02
<b>Section 1273</b>	<b>Determination of Amount of Original Issue Discount</b> 200115015 200135011 200135011 200135011 200135011	<b>1273.00-00</b>
	• Issue Price	1273.02-00
	• <i>Investment Units</i> 200115015	1273.02-06
<b>Section 1274</b>	<b>Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property</b>	<b>1274.00-00</b>
	• Debt Instruments Subject to Section 1274 200116008	1274.04-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Definitions	1275.01-00
	• <i>Debt Instrument</i> 200116008	1275.01-01
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 200120001	<b>1276.00-00</b>
<b>Section 1278</b>	<b>Definitions and Special Rules</b>	<b>1278.00-00</b>
	• In General	1278.01-00
	• <i>Market Discount Bond</i> 200120001	1278.01-01
	• <i>Market Discount</i> 200120001	1278.01-02
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 200130009 200151011	<b>1286.00-00</b>
<b>Section 1291</b>	<b>PFIC Interest on Tax Deferral</b>	<b>1291.00-00</b>
	• Paying Elections by QEF Shareholders	1291.06-00
	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200124016	1291.06-02
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200212014	1295.02-02
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	• Stock in Former PFIC 200124016	1297.02-00
<b>Section 1301</b>	<b>Averaging of Farm Income</b> 200213026	<b>1301.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 200143003 200144004 200232001	<b>1311.00-00</b>
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	• <i>Taxpayer</i> 200133004	1311.01-01

<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 200129001 200235030 200235030	<b>1341.00-00</b>
	<ul style="list-style-type: none"> <li>• Method Used to Compute 1341.03-00 200102009</li> </ul>	
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	200105034 200105035 200118046 200130018 200211032 200234062 200234062 200234062 200234062 200135004 200135004 200135004 200135004 200138017 200150009 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012	
	<ul style="list-style-type: none"> <li>• Small Business Corporation v. Not a Small Business Corporation 1361.01-00 200205044 200201005 200201005</li> <li>• <i>Non-Resident Alien as Shareholder</i> 1361.01-03 200226031</li> <li>• <i>More than One Class of Stock</i> 1361.01-04 200103061 200118046 200130008 200226032 200221035</li> <li>• Certain Trusts Permitted as Shareholders 1361.03-00</li> <li>• <i>Grantor Trusts</i> 1361.03-01 200147044</li> <li>• <i>Qualified Subchapter S Trusts</i> 1361.03-02 200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023</li> <li>• <i>Electing Small Business Trusts</i> 1361.03-03 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021</li> <li>• Qualified Subchapter S Subsidiary 1361.05-00 200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039</li> </ul>	
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024 200236012 200236012	
	<ul style="list-style-type: none"> <li>• Eligible v. Ineligible 1362.01-00 200114029 200123058 200217048 200222009</li> <li>• <i>Shareholder Consent</i> 1362.01-01 200115022</li> <li>• <i>Election After Termination</i> 1362.01-02 200108023 200239007 200239007 200239007 200139017 200139017 200147038 200218017</li> </ul>	

• Late Elections

1362.01-03

200101010 200101013 200101014 200101018 200101022 200101025 200101026  
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**200240050**

• Termination of Election

1362.02-00

200117013 200226009 200215039

• *Ceases to be Small Business Corporation*

1362.02-02

200107025 200122034 200145028 200240038 200240038 200240038 **200240038**

	<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i> <span style="float: right;">1362.02-03</span></li> </ul>	
	200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200240003 200240003 200240003 <b>200240003 200240005 200240005 200240005 200240005 200240017 200240017</b> 200240017 <b>200240017 200240026 200240026 200240026 200240026 200240032</b> 200240032 200240032 <b>200240032 200240033 200240033 200240033 200240033</b> 200240034 200240034 200240034 <b>200240034 200240039 200240039 200240039</b> <b>200240039 200240043 200240043 200240043 200240043</b>	
	<ul style="list-style-type: none"> <li>• S Termination Year <span style="float: right;">1362.03-00</span></li> </ul>	
	200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	
	<ul style="list-style-type: none"> <li>• Inadvertent Terminations <span style="float: right;">1362.04-00</span></li> </ul>	
	200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 <b>200240040 200240044</b> 200240044 200240044 <b>200240044</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> <span style="float: right;"><b>1366.00-00</b></span>	
	200223052 200207015 200230030 200230030	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> <span style="float: right;"><b>1367.00-00</b></span>	
	200106009 200106009 200117008 200223052	
<b>Section 1368</b>	<b>Distributions</b> <span style="float: right;"><b>1368.00-00</b></span>	
	200111004 200117008	
	<ul style="list-style-type: none"> <li>• Accumulated Adjustments Account <span style="float: right;">1368.01-00</span></li> </ul>	
	200110004	
<b>Section 1371</b>	<b>Coordination with Subchapter C Rules</b> <span style="float: right;"><b>1371.00-00</b></span>	
	200111004	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> <span style="float: right;"><b>1374.00-00</b></span>	
	200205028 200134022 200134023 200150009 200240002 200240002 200240002 <b>200240002</b>	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> <span style="float: right;"><b>1375.00-00</b></span>	
	200141028 200147034 200210041 200210042 200210045 200210046 200218033	



<b>Section 1377</b>	<b>Definitions and Special Rules</b> 200117008	<b>1377.00-00</b>
	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	<b>1381.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037	<b>1388.00-00</b>
<b>Section 1394</b>	<b>Tax-Exempt Enterprise Zone Facility Bonds</b> 200137004	<b>1394.00-00</b>
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b> 200214016	<b>1396.00-00</b>
<b>Section 1397E</b>	<b>Qualified Zone Academy Bonds</b> 200127044	<b>1397E.00-00</b>
<b>Section 1398</b>	<b>Rules Relating to Individual's Title 11 Cases</b> 200127022	<b>1398.00-00</b>
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
<b>Section 1400B</b>	<b>Zero Percent Capital Gains Rate</b> 200102015	<b>1400B.00-00</b>
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200113002 200222008	<b>1401.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 200212027	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• <i>Retirement Payments to Retired Partners</i> 200142004	1402.06-01
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200219011	<b>1441.00-00</b>
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b>	<b>1445.00-00</b>
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b> 200144005	<b>1446.00-00</b>
<b>Section 1491</b>	<b>Imposition of Tax</b> 200128040	<b>1491.00-00</b> R

<b>Section 1492</b>	<b>Nontaxable Transfers</b>	<b>1492.00-00</b>	<b>R</b>
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• <i>Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made</i>	1492.01-02	R
	200128040		
<b>Section 1494</b>	<b>Payment and Collection</b>	<b>1494.00-00</b>	<b>R</b>
	200128040		
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>	
	200136001 200136001		
	• Liability for Tax	1502.06-00	
	200122023		
	• Separate Taxable Income	1502.12-00	
	200123048 200149009		
	• Intercompany Transactions	1502.13-00	
	200108024 200209025		
	• <i>Stock of Members</i>	1502.13-01	
	200150008 200232028		
	• <i>Obligations of Members</i>	1502.13-02	
	200121013 200122022		
	• Loss Disallowance Rule	1502.20-00	
	200108009 200110010 200115008 200117025 200118009 200121013 200122022		
	200128014 200128043 200130004 200137054 200151034 200206050 200209051		
	• Consolidated Net Operating Loss Deduction	1502.21-00	
	200124007 200209002 200214023		
	• Investment Adjustment	1502.32-00	
	200128014 200215002		
	• Earnings and Profits	1502.33-00	
	200225014		
	• Life and Non-Life	1502.50-00	
	200105002		
	• Filing Requirements	1502.75-00	
	200101009 200104027 200118006 200123043 200127008 200132036 200220018		
	200133010 200135041 200135041 200135041 200135041 200135041 200136018 200136018		
	200203059 200238026 200238026 200238026		
	• <i>When Group Remains in Existence</i>	1502.75-10	
	200136001 200136001 200232016		
	• Taxable Year of Members of Group	1502.76-00	
	200101008 200127008 200227001 200136001 200136001		
	• Common Parent Agent for Subsidiaries	1502.77-00	
	200111003 200122018 200122023 200125031 200125060 200130012 200132001		
	200203007 200210012 200235011 200235011		
	• <i>Alternative Agents of the Group</i>	1502.77-01	
	200130012 200235011 200235011		
	• Exercise of Privilege	1502.88-00	
	200137012		
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00	
	200203007		

<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	200101007	
	• Dual Consolidated Loss	1503.04-00
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200102035 200107026 200111039 200115025 200118051 200119004 200120028	
	200120029 200121049 200132027 200137025 200149001 200149021 200149023	
	200205043 200213022 200213023 200213024 200214004 200219027 200227032	
	200136020 200136020 200136021 200136021 200140074 200146021 200146050	
	200201028 200201028 200201031 200201031 200203068 200208023 200210062	
	200216014 200216023 200216024 200229022 200229022 200229022 200229022	
	200229022 200229029 200229029 200229029 200229029 200229029 200229040	
	200229040 200229040 200229040 200229040 200229044 200229044 200229044	
	200229044 200229044 200230027 200230027 200232017 200232026 200236035	
	200236035 200240045 200240045 200240045 <b>200240045 200240046 200240046</b>	
	200240046 <b>200240046</b>	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200145008 200135032 200135032 200135032 200135032 200201014 200201014	
	200238029 200238029 200238029	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	200213018	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts	2001.02-00
	200118002	
<b>Section 2011</b>	<b>Credit for State Death Taxes</b>	<b>2011.00-00</b>
	200108040	
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b>	<b>2013.00-00</b>
	200218003	
<b>Section 2016</b>	<b>Recovery of Taxes Claimed as Credit</b>	<b>2016.00-00</b>
	200108040	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	200128021 200205002 200202032 200240014 200240014 200240014 <b>200240014</b>	
	200240016 200240016 200240016 <b>200240016</b>	
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• <i>Open-End Investment Company Shares</i>	2031.03-20
	200119013	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200203031 200236041 200236041	
	• Exercise of Election	2032.01-00
	200227029 200234037 200234037 200234037 200234037	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	200143014	
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i>	2032A.08-04
	200234055 200234055 200234055 200234055	

<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200210051 200231011 200231011 200240027 200240027 200240027 <b>200240027</b>	
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200203045 200210018 200240018 200240018 200240018 <b>200240018</b>	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	200113006 200213014	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	200101021 200113006 200123034 200125038 200205002 200213013 200213014 200210051	
	• Insurance Trusts 200127042	2038.04-00
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b>	<b>2039.00-00</b>
	200105058 200112023	
	• Amount to Be Included 200210009	2039.02-00
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	200104008	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 <b>200240027</b>	
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047	2041.03-00

<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200127042 200147039	<b>2042.00-00</b>
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03
	• Possession of Incidents of Ownership 200111038	2042.05-00
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200205002 200219003 200223020 200223047 200203045 200236021 200236021	<b>2044.00-00</b>
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016	2044.01-01
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200104008 200132004	<b>2053.00-00</b>
	• Claims Against the Estate	2053.09-00
	• <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	2053.09-13
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	<b>2055.00-00</b>
	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	2055.03-03
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• <i>Transfers Subject to Condition</i> 200202032	2055.07-02
	• Disclaimers 200149015	2055.08-00
	• Modification of Will 200127038	2055.09-00
	• <i>Compromise</i> 200128005	2055.09-01
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00
	• <i>Unitrust Lead Interest</i> 200218029	2055.12-06
	• <i>Guaranteed Annuity Lead Interest</i> 200230022 200230022	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 200105059 200122045 200224006 200201026 200201026 200230022 200230022 200232015	2055.12-10

	• Transfers of Easements in Real Property 200143011	2055.14-00
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b> 200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 <b>200240020</b>	<b>2056.00-00</b>
	• Terminable Interests 200131001	2056.01-00
	• <i>Life Estate</i> 200125012 200222024 200224016	2056.01-01
	• Qualified Terminable Interest Property 200119030 200130034 200226020 200218003	2056.07-00
	• <i>Effective Election</i> 200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017	2056.07-01
	• Special Rule for Charitable Remainder Trusts 200127038 200204022 200232015	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 200146015	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 200132013	<b>2056A.00-00</b>
	• Effective Election 200211021	2056A.04-00
<b>Section 2205</b>	<b>Reimbursement Out of Estate</b>	<b>2205.00-00</b>
	• Apportionment of Tax According to State Law 200206024	2205.01-00
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 200223047	<b>2207A.00-00</b>
	• Recovery With Respect to Estate Tax 200127007	2207A.01-00
	• Recovery With Respect to Gift Tax 200106029 200106029 200116006 200137022 200224016 200230017 200230017	2207A.02-00
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b> 200105048	<b>2209.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	200101021 200103001 200103002 200103003 200103007 200103049 200105039 200105048 200105048 200112023 200113006 200116016 200119047 200123055 200127027 200127037 200128035 200213011 200213013 200223019 200224001 200227020 200234043 200234043 200234043 200234043 200133002 200141022 200148028 200150020 200202033 200203045 200210018 200210051 200210056 200212006 200221032 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200236030 200236030	
	• Gift v. Not a Gift 200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013	2501.01-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>

	• Trusts for Minor Beneficiaries	2503.11-00
	• <i>Withdrawal Powers ("Crummey" Issue)</i> 200123034 200130030	2503.11-06
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	200105049 200113007 200122011 200128011 200213011 200141022 200148028 200202033 200202036 200212006 200240014 200240014 200240014 <b>200240014</b> 200240016 200240016 200240016 <b>200240016</b>	
	• Consideration 200209007 200209008	2511.02-00
	• Cessation of Donor's Dominion and Control 200122045	2511.03-00
	• Gifts Indirectly Made 200143004	2511.04-00
	• Transfer of Life Estate or Other Right Over Income 200106029 200106029	2511.10-00
	• Gift of Remainder 200118031 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 <b>200240015</b>	2511.11-00
	• Renunciation of Testate or Intestate Share 200109041	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	200122036 200223013 200223014 200233022 200212006	
	• Closely Held Stock 200143004	2512.08-00
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	200130030 200205027 200213013 200147021	
	• Joint and Several Liability 200205027	2513.03-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	200105039 200105044 200112031 200144018 200148028 200150020	
	• Power Created on or Before October 21, 1942 200127037 200205033	2514.01-00
	• Definition of General Power of Appointment 200104023 200234047 200234047 200234047 200234047	2514.03-00
<b>Section 2515</b>	<b>Treatment of Generation-Skipping Transfer Tax</b>	<b>2515.00-00</b>
	200147021	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	200221021 200221042	
	• Settlement of Marital or Property Rights 200120016	2516.01-00
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	200105058 200122036 200204022 200225015 200208028 200208029 200208030 200208033 200232015	
	• Requirements for a Qualified Disclaimer 200127007	2518.01-00
	• Disclaimer of Less than an Entire Interest 200130034 200230022 200230022	2518.02-00

	• Undivided Portion of an Interest 200149015	2518.03-00
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Section 9100

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200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200234036 200234036 200234036 200234036 200133015 200136020 200136020 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 <b>200240045</b> 200240046 200240046 200240046 <b>200240046</b>	
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	• <i>Israel</i> 200141020	9114.03-44
	• Administrative Assistance Treaties 200143032	9114.09-00
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Priorities (Section 507)	9115.30-00
	• <i>Penalties</i> 200109010	9115.30-09
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 200133017	<b>9200.00-00</b>
<b>Section 9214</b>	<b>Leasing Shelter</b> 200224011 200227018 200134002 200218022	<b>9214.00-00</b>
	• Computer Leasing 200209001	9214.04-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200220001 200220002	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068  
200103071 200104002 200104029 200106002 200106002 200107033 200108042  
200108052 200109004 200109047 200110003 200110007 200110028 200110032  
200112002 200112017 200113026 200113027 200113030 200113031 200114034  
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200211007 200211045 200213007 200217005 200217017 200219035 200220006  
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200210063 200212031 200212032 200212033 200215050 200215052 200216026  
200216028 200218014 200221001 200221045 200235024 200235024 200238002  
200238002 200238002 200238043 200238043 200238043 200240023 200240023  
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