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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.

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| | • Disproportionate Distributions 200116002 200117016 | 305.04-00 |
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Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

200103054 200104024 200104028 200105060 200107008 200108019 200108021
200109023 200109045 200114002 200116024 200118044 200118050 200119048
200121069 200122041 200125055 200128038 200128039 200129007 200131024
200149020 200151040 200204034 200209029 200224009 200227016 200234061
200234061 200234061 200234061 200234064 200234064 200234064 200234064
200239005 200239005 200239005 200239006 200239006 200239006 200133011
200133034 200135039 200135039 200135039 200135039 200138015 200138024
200139011 200139011 200139026 200139026 200139028 200139028 200140033
200140039 200142012 200143029 200146019 200148001 200148049 200201032
200201032 200212012 200215031 200221009 200229015 200229015 200229015
200229015 200229015 200229025 200229025 200229025 200229025 200229025
200230006 200230006 200236044 200236044

• Spin-Off

355.01-00

200101006 200101020 200102036 200103037 200103057 200104001 200104012
200104025 200105031 200107016 200107031 200109031 200111026 200111029
200112055 200113019 200114002 200115001 200118018 200118045 200119012
200120015 200120030 200125011 200125044 200126012 200126028 200129006
200129023 200129029 200129032 200130003 200131003 200137011 200137036
200137042 200151042 200151043 200151044 200205035 200206022 200209029
200209047 200213016 200214014 200214021 200217006 200219025 200220019
200223002 200225005 200227024 200234021 200234021 200234021 200234021
200234044 200234044 200234044 200234044 200234050 200234050 200234050
200234050 200239022 200239022 200239022 200133035 200134014 200138025
200139001 200139001 200139009 200139009 200141045 200146019 200150023
200201006 200201006 200202047 200202059 200212026 200215049 200216006
200218021 200231003 200231003 200231008 200231008 200237022

• Split-Off

355.01-01

200102045 200104003 200108019 200108021 200109020 200118004 200121042
200121044 200125020 200129030 200137019 200145029 200205001 200205034
200206041 200209018 200211032 200217051 200220010 200223007 200226007
200226036 200234053 200234053 200234053 200234053 200133016 200134010
200138004 200140042 200146020 200207025 200215027 200215034 200231006
200231006

• Split-Up

355.01-02

200116025 200121061 200202060

• Active Business

355.03-00

200104025 200108019 200108021 200112055 200126012

• Business Purpose

355.04-00

200103054 200104025 200112052 200113017 200125011 200209018 200211032
200214025 200227016 200234025 200234025 200234025 200234025 200135038
200135038 200135038 200135038 200202059 200221009

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355.05-00

• Distribution of Control

355.05-01

200125083

• Distributions Within a Consolidated Group

355.09-00

200211019

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355.10-00

200205035 200133035 200215047

Section 356

Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)

356.00-00

200211032

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| | 200106004 200106004 200114002 200137036 200209029 200203058 200212012 | |
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| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 200221046 | 367.03-01 |
| | • <i>Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement</i> 200221046 | 367.03-07 |
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| | • Transactions Described in Section 367(b) Complete liquidation of Foreign 200148036 200148037 | 367.10-00 |
| | • <i>Subsidiary</i> 200128040 | 367.10-01 |
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| | • Statutory Merger or Consolidation (Type "A") 200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 200234044 200140011 200140068 200203058 | 368.01-00 |
| | • <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200119049 200132007 200236005 200236005 | 368.01-01 |
| | • <i>Using Stock of Corporation Controlling Merged Corporation</i> 200136022 200136022 200136023 200136023 | 368.01-02 |
| | • Stock for Stock (Type "B") 200208017 | 368.02-00 |
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| | • <i>Substantially All the Property</i> 200103056 200115016 200115030 200116028 | 368.03-01 |

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| | • Assets for Control of Transferee (Type "D") | 368.04-00 |
| | 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 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 | |
| | • Recapitalization (Type "E") | 368.05-00 |
| | 200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008 | |
| | • Change in Identity, etc. (Type "F") | 368.06-00 |
| | 200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001 | |
| | • Continuity of Interest Rule | 368.08-00 |
| | 200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001 | |
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| | • New Financial Products 200130010 | 385.03-00 |
| | • <i>Debt v. Equity Issues</i> 200130010 | 385.03-02 |
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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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| | • Exempt Trust | 402.01-00 |
| | 200149036 200230044 200230044 | |
| | • Non-Exempt Trust | 402.02-00 |
| | 200128006 | |
| | • Amounts Distributed or Made Available to Beneficiary | 402.06-00 |
| | 200231019 200231019 | |
| | • Unrealized Appreciation of Employer's Securities | 402.07-00 |
| | 200138030 200138031 200202078 | |
| | • Rollover Contributions | 402.08-00 |
| | 200127055 200128057 200213032 | |
| | • <i>Rollover Lump Sums</i> | 402.08-01 |
| | 200107040 200138030 200138031 200202078 200215032 | |
| | • <i>By a Surviving Spouse</i> | 402.08-05 |
| | 200204038 200211054 200222033 | |
| | • Tax on Lump Sum Distributions | 402.09-00 |
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| | 200101038 200104035 200113032 200113033 200113033 200116052 200117038 200121072 200124030 200128061 200241051 200241051 200241051 200141046 200148054 200148077 200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 | |
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| | 200202027 | |
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| | 200101038 200124030 | |
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| | 200137064 200137065 200234070 200234070 200234070 200234070 200133049 200133050 200135045 200135045 200135045 200135045 200147056 200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 | |
| | • Stock Bonus and Profit-Sharing Trusts | 404.02-00 |
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| | 200107012 | |
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| | 200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200241053 200241053 200241053 200136030 200136030 200136031 200136031 200150036 200208017 200208028 200208029 200208030 200208033 200221051 200221057 200221062 200229048 200229048 200229048 200229048 200229048 | |

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| | • Qualification | 408.02-00 |
| | 200136031 200136031 | |
| | • <i>Benefit Distributions</i> | 408.02-01 |
| | 200151051 200151054 200204048 200210066 | |
| | • Rollover Contributions | 408.03-00 |
| | 200106047 200106047 200109051 200110033 200121073 200126038 200129036 | |
| | 200130056 200151054 200136030 200136030 200150036 200208031 200221048 | |
| | • Individual Retirement Annuity | 408.05-00 |
| | 200222032 200225038 200225039 | |
| | • Distributions | 408.06-00 |
| | 200126041 200127027 200217059 200235038 200235038 200235039 200235039 | |
| | 200235040 200235040 200235041 200235041 | |
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| | 200126040 200142022 200148051 200150034 | |
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| | 200149041 200149046 200214030 200134028 200135042 200135042 200135042 | |
| | 200135042 200135048 200135048 200135048 200135048 200141053 200141057 | |
| | 200141059 200148061 200148065 200148067 200148076 200148079 200202073 | |
| | 200210064 200229049 200229049 200229049 200229049 200229049 200230045 | |
| | 200230045 200235034 200235034 200236055 200236055 | |
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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 | |
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| | <ul style="list-style-type: none"> • Certain Employee Contributions | 414.09-00 |
| | 200116049 200116055 200120042 200126042 200127049 200128060 200129037 200129038 200129039 200130051 200130052 200137068 200204041 200204043 200204049 200204050 200223070 200224034 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200147054 200147055 200203076 200216035 200221058 200221060 200221063 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 | |
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| | 200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Benefit Plans | 415.01-00 |
| | 200109049 200115042 200132042 200151056 200133051 200148081 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Contribution Plans | 415.02-00 |
| | 200230044 200230044 | |
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| | <ul style="list-style-type: none"> • Qualified Asset Account | 419.11-00 |
| | 200137062 200203073 200203074 200203075 | |
| | <ul style="list-style-type: none"> • Account Limit | 419.12-00 |
| | <ul style="list-style-type: none"> • <i>Collectively Bargained Funds</i> | 419.12-02 |
| | 200137062 | |
| | <ul style="list-style-type: none"> • Ten or More Employer Plan Exception | 419.14-00 |
| | 200127047 200219002 200133047 | |
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| | 200110031 200122019 200225006 200234069 200234069 200234069 200234069 200146025 | |
| | <ul style="list-style-type: none"> • Clearly v. Not Clearly Reflecting Income | 446.01-00 |
| | 200213004 200146028 | |

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| | • <i>Consent Needed</i> 200102004 200146056 | 446.04-03 |
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| | 200102008 200105004 200105061 200110005 200117017 200151003 200209015 200222003 200225006 200227012 200141046 200147052 200148054 | |
| | • Annual Theory 200101023 200102044 200107017 200110022 200122032 200217052 200234056 200234056 200234056 200234056 200147022 200210019 | 451.01-00 |
| | • Conditions and Contingencies 200118046 200236003 200236003 | 451.04-00 |
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| | • Constructive Receipt 200118046 200120024 200130008 200130015 200143007 200203006 | 451.14-00 |

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| | • <i>Compensation</i> 200202027 | 451.14-04 |
| | • <i>Income From Sales</i> 200111011 | 451.15-00 |
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| | • <i>Unforeseeable Emergency</i> 200122009 | 457.07-02 |
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| | • Accrual Method | 461.01-00 |
| | 200126008 200147032 200236007 200236007 | |
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| | 200106005 200106005 | |
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| | 200216013 | |
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| | 200131005 | |
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| | 200106005 200106005 | |
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| | 200107011 200109016 200109025 200112012 200112015 200112016 200112062 200113008 200119032 200119034 200119037 200120025 200120026 200121045 200121046 200128016 200129012 200129013 200129019 200129020 200137055 200137056 200137057 200137058 200146014 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 | |
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| | 200104017 200105036 200105037 200105047 200107005 200107011 200108016 200109016 200109025 200110017 200110018 200112007 200112012 200112015 200112016 200112026 200112062 200113008 200114011 200114013 200114014 200114015 200114016 200115006 200119032 200119034 200119037 200120025 200120026 200121014 200121017 200121020 200121021 200121029 200121030 200121045 200121046 200122020 200122029 200122030 200122031 200122037 200125049 200125052 200128009 200128010 200128016 200128020 200129005 200129012 200129013 200129019 200129020 200129025 200132019 200137055 200137056 200137057 200137058 200239010 200239010 200239010 200241025 200241025 200241025 200141016 200146014 200147024 200147025 200147027 200147029 200147030 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200240009 200240009 200240009 200240009 | |
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| | 200106021 200106021 200213015 200222001 200138006 | |
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| | 200104030 | |
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| | 200113025 | |
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| | 200102018 200106018 200106018 200111001 200144013 | |
| | • Passive Activity Defined | 469.03-00 |
| | 200206016 200234049 200234049 200234049 200234049 | |
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| | 200239032 200239032 200239032 | |
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| | 200128003 | |
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| | 200121022 | |
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| | • Securities Traders 200209052 200209053 200209054 | 475.08-00 |
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| | • Title-Holding Company 200214035 200214036 | 501.02-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest 200103084 200121078 200127052 200132040 200211051 200222030 200225042 200140084 200147059 200150027 200216037 | 501.03-00 |

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| <ul style="list-style-type: none"> • <i>Foundations</i> | 501.03-02 |
| <ul style="list-style-type: none"> 200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117042 200151057 200204039 200205048 200205049 200206057 200219036 200219039 200222034 200225042 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241056 200241056 200241056 200140085 200140086 200148080 200218036 200218041 200218042 200221050 200232036 200238050 200238050 200238050 | |
| <ul style="list-style-type: none"> • <i>Educational Organizations</i> | 501.03-08 |
| <ul style="list-style-type: none"> 200225046 200203069 200236051 200236051 | |
| <ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> | 501.03-10 |
| <ul style="list-style-type: none"> 200150038 | |
| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| <ul style="list-style-type: none"> 200101034 200103083 200106037 200106037 200106038 200106038 200106042 200106042 200106043 200106043 200106044 200106044 200108045 200108046 200108047 200108048 200108049 200110030 200118054 200132039 200151045 200206058 200211051 200214035 200214036 200233025 200241050 200241050 200241050 200134027 200203070 200216036 200218037 200238051 200238051 200238051 200240053 200240053 200240053 200240053 | |
| <ul style="list-style-type: none"> • <i>Labor Organizations (See Also 0501.05-00)</i> | 501.03-12 |
| <ul style="list-style-type: none"> 200233024 | |
| <ul style="list-style-type: none"> • <i>Political Action Organizations</i> | 501.03-17 |
| <ul style="list-style-type: none"> 200151060 | |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> | 501.03-24 |
| <ul style="list-style-type: none"> 200149035 | |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> | 501.03-25 |
| <ul style="list-style-type: none"> 200211052 | |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> | 501.03-26 |
| <ul style="list-style-type: none"> 200126032 200216037 | |
| <ul style="list-style-type: none"> • <i>Testing for Public Safety</i> | 501.03-28 |
| <ul style="list-style-type: none"> 200215057 200215058 200215059 200215060 | |
| <ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> | 501.03-30 |
| <ul style="list-style-type: none"> 200114040 200219036 200219039 200225046 200218036 200218041 200218042 | |
| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> | 501.03-33 |
| <ul style="list-style-type: none"> 200124022 | |
| <ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> | 501.04-00 |
| <ul style="list-style-type: none"> • <i>Local Associations of Employees</i> | 501.04-01 |
| <ul style="list-style-type: none"> 200219037 | |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> | 501.06-00 |
| <ul style="list-style-type: none"> 200103084 200223067 200150026 | |
| <ul style="list-style-type: none"> • <i>Social Clubs</i> | 501.07-00 |
| <ul style="list-style-type: none"> • <i>Business with Nonmembers</i> | 501.07-05 |
| <ul style="list-style-type: none"> 200104038 | |
| <ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> | 501.08-00 |
| <ul style="list-style-type: none"> 200222032 200225038 200225039 | |
| <ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> | 501.09-00 |
| <ul style="list-style-type: none"> 200108010 200204045 200225041 | |

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| | 200201035 200201035 200201036 200201036 200215054 200215055 200215056 | |
| | 200216032 200216033 200221064 200221065 200221066 200221067 200221068 | |
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| | 200101035 200111045 200117042 200137060 | |
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| | 200115044 200225045 | |
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| | 200103076 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200151057 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241049 200241049 200241049 200241056 200241056 200241056 200140085 200140086 200216032 200216033 200238050 200238050 200238050 | |
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| | 200102052 200102053 200103076 200103085 200106042 200106042 200106043 200106043 200106044 200106044 200108051 200112064 200112065 200117043 200119061 200126033 200126034 200126035 200131034 200132040 200211051 200213021 200214035 200214036 200225044 200233031 200141058 200147059 200148066 200150032 200150033 200150035 200215057 200215058 200215059 200215060 200216036 | |
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| | 200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046 200234071 200234071 200234071 200234071 | |
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| | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200104038 200137062 200223068 | 512.09-03 |
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| | 200102051 200106042 200106042 200106043 200106043 200106044 200106044 200107036 200108048 200114039 200117043 200126033 200149044 200151047 200204051 200206058 200211051 200213027 200214035 200214036 200222031 200222032 200225038 200225039 200225044 200147059 200150026 200203069 200216037 200218037 200230005 200230005 200236049 200236049 200236051 200236051 | |
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| Section 1014 | Basis of Property Acquired From a Decedent | 1014.00-00 |
| | 200240018 200240018 200240018 200240018 | |
| | • Appreciated Property Acquired By Decedent by Gift Within One Year of Death | 1014.06-00 |
| | 200210051 | |

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| Section 1015 | Basis of Property Acquired by Gift or Transfer in Trust | 1015.00-00 |
| | 200105039 200105044 200116016 200118038 200234043 200234043 200234043 200234043 200202033 200221032 200236030 200236030 | |
| | • Transfer in Trust After December 31, 1920 | 1015.03-00 |
| | 200113007 200117002 200127023 200127037 200213014 | |
| | • <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> | 1015.03-01 |
| | 200120016 | |
| Section 1016 | Adjustment v. No Adjustment to Basis | 1016.00-00 |
| | • Organizations Previously Exempt | 1016.03-00 |
| | 200133001 | |
| | • Improvements, Additions, Other Capital Charges | 1016.07-00 |
| | 200229014 200229014 200229014 200229014 200229014 | |
| Section 1031 | Exchange of Property Held for Productive Use or Investment | 1031.00-00 |
| | 200105004 200118023 200131014 200137032 200151017 200209010 200241013 200241013 200241013 200148042 200201007 200201007 200203033 200203042 200208004 | |
| | • Like Kind Property | 1031.02-00 |
| | 200224004 | |
| | • Like Kind Real Estate | 1031.03-00 |
| | 200111025 200137003 200219006 | |
| | • Deferred Exchanges | 1031.05-00 |
| | 200109022 200130001 200211016 200241016 200241016 200241016 200236026 200236026 200240049 200240049 200240049 200240049 | |
| | • Multi-Party Exchanges | 1031.06-00 |
| | 200126007 | |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) | 1032.00-00 |
| | 200143001 200232028 | |
| Section 1033 | Involuntary Conversion | 1033.00-00 |
| | 200109005 200118010 200126010 200127001 200236003 200236003 | |
| | • General Rule | 1033.01-00 |
| | 200147053 | |
| | • Definition of Involuntary Conversion Events | 1033.02-00 |
| | 200145001 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012 | |
| | • Property Similar or Related in Service or Use | 1033.03-00 |
| | 200239009 200239009 200239009 200239012 200239012 200239012 | |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce | 1041.00-00 |
| | 200120007 200233022 200221042 | |
| | • Transfers Incident to Divorce | 1041.01-00 |
| | 200120016 200221021 | |
| Section 1042 | Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives | 1042.00-00 |
| | 200151008 200151010 200234003 200234003 200234003 200234003 200239035 200239035 200239035 | |
| Section 1059 | Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends | 1059.00-00 |
| | • In General | 1059.01-00 |

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| | • <i>Reduction in Basis Rule</i> 200218004 | 1059.01-01 |
| Section 1060 | Special Allocation Rules for Certain Asset Acquisitions 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 | 1060.00-00 |
| | • General Rule/Residual Method | 1060.01-00 |
| | • <i>Class IV Assets</i> 200144028 | 1060.01-04 |
| Section 1082 | Basis for Determining Gain or Loss 200240006 200240006 200240006 200240006 | 1082.00-00 |
| Section 1092 | Straddles 200130010 200131015 200150012 | 1092.00-00 |
| | • Mixed Straddles | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 200120034 200206048 200206049 200212003 | 1092.05-02 |
| | • Hedging Transactions 200151011 | 1092.09-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset 200151011 200211042 200215037 200218034 | 1221.00-00 |
| | • Copyright, Literary, 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 |
| Section 1222 | Other Terms Relating to Capital Gains and Losses 200209007 200209008 200215037 | 1222.00-00 |
| Section 1223 | Holding Period of Capital Assets 200103001 200103002 200103003 200103049 200105039 200113007 200116016 200120016 200127037 200131028 200234043 200234043 200234043 200234043 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200236030 200236030 | 1223.00-00 |
| | • Decedent and Estate 200213014 | 1223.01-00 |
| Section 1231 | Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 200215037 | 1231.00-00 |
| Section 1234A | Gains or Losses From Certain Terminations 200209007 200209008 | 1234A.00-00 |
| Section 1235 | Sale or Exchange of Patents (Capital Transaction v. Not a Capital Trans- action) 200219017 200219019 200219020 200219021 200219026 200135015 200135015 200135015 200135015 | 1235.00-00 |

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| Section 1239 | Gain from Sale of Depreciable Property Between Certain Related Tax-payers 200133030 | 1239.00-00 |
| Section 1241 | Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange) 200218034 | 1241.00-00 |
| Section 1245 | Gain From Dispositions of Certain Depreciable Property | 1245.00-00 |
| | • General Rule | 1245.01-00 |
| | • <i>Section 1245 Property</i> 200104031 | 1245.01-03 |
| Section 1248 | Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 200104024 | 1248.00-00 |
| | • Non-Recognition Provisions 200104024 | 1248.06-00 |
| Section 1256 | Section 1256 Contracts Marked to Market | 1256.00-00 |
| | • Special Rules | 1256.06-00 |
| | • <i>Property That is Part of a Hedging Transaction</i> 200151011 | 1256.06-01 |
| Section 1259 | Constructive Sales of Appreciated Financial Positions 200217039 200236045 200236045 | 1259.00-00 |
| Section 1272 | Current Inclusion in Income of Original Issue Discount | 1272.00-00 |
| | • Constant Interest Rate (Economic Accrual) 200142005 | 1272.01-00 |
| | • <i>Yield To Maturity</i> 200142005 | 1272.01-03 |
| | • <i>Put/Call Options</i> 200142005 | 1272.01-04 |
| | • OID Accrual - Principal Subject to Acceleration | 1272.06-00 |
| | • <i>Pools</i> 200145013 | 1272.06-02 |
| Section 1273 | Determination of Amount of Original Issue Discount 200115015 200135011 200135011 200135011 200135011 | 1273.00-00 |
| | • Issue Price | 1273.02-00 |
| | • <i>Investment Units</i> 200115015 | 1273.02-06 |
| Section 1274 | Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property | 1274.00-00 |
| | • Debt Instruments Subject to Section 1274 200116008 | 1274.04-00 |
| Section 1275 | Other Definitions & Special Rules | 1275.00-00 |
| | • Definitions | 1275.01-00 |
| | • <i>Debt Instrument</i> 200116008 | 1275.01-01 |

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| Section 1276 | Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 200120001 | 1276.00-00 |
| Section 1278 | Definitions and Special Rules | 1278.00-00 |
| | • In General | 1278.01-00 |
| | • <i>Market Discount Bond</i> 200120001 | 1278.01-01 |
| | • <i>Market Discount</i> 200120001 | 1278.01-02 |
| Section 1286 | Tax Treatment of Stripped Bonds 200130009 200151011 | 1286.00-00 |
| Section 1291 | PFIC Interest on Tax Deferral | 1291.00-00 |
| | • Paying Elections by QEF Shareholders | 1291.06-00 |
| | • <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200124016 | 1291.06-02 |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election | 1295.02-00 |
| | • <i>Retroactive Elections</i> 200212014 | 1295.02-02 |
| Section 1297 | Special Rules | 1297.00-00 |
| | • Stock in Former PFIC 200124016 | 1297.02-00 |
| Section 1301 | Averaging of Farm Income 200213026 | 1301.00-00 |
| Section 1311 | Correction of Error 200143003 200144004 200232001 | 1311.00-00 |
| | • Inconsistent Position v. No Inconsistent Position | 1311.01-00 |
| | • <i>Taxpayer</i> 200133004 | 1311.01-01 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200129001 200235030 200235030 | 1341.00-00 |
| | • Method Used to Compute 200102009 | 1341.03-00 |
| Section 1361 | Definitions 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 | 1361.00-00 |
| | • Small Business Corporation v. Not a Small Business Corporation 200205044 200201005 200201005 | 1361.01-00 |
| | • <i>Non-Resident Alien as Shareholder</i> 200226031 | 1361.01-03 |

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| | • <i>More than One Class of Stock</i> | 1361.01-04 |
| | 200103061 200118046 200130008 200226032 200221035 | |
| | • <i>Certain Trusts Permitted as Shareholders</i> | 1361.03-00 |
| | • <i>Grantor Trusts</i> | 1361.03-01 |
| | 200147044 | |
| | • <i>Qualified Subchapter S Trusts</i> | 1361.03-02 |
| | 200106017 200106017 200125045 200217011 200227022 200227027 200233020 | |
| | 200140040 200140043 200140046 200218031 200238023 200238023 200238023 | |
| | • <i>Electing Small Business Trusts</i> | 1361.03-03 |
| | 200103040 200103041 200103042 200103043 200103044 200103045 200103046 | |
| | 200103047 200103048 200103050 200104013 200104014 200227021 | |
| | • <i>Qualified Subchapter S Subsidiary</i> | 1361.05-00 |
| | 200107018 200111026 200112060 200113018 200114022 200120033 200125090 | |
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| Section 1362 | Election by Small Business Corporation | 1362.00-00 |
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| | 200122042 200122043 200123015 200123016 200123022 200123031 200125027 | |
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| | 200130017 200130022 200130031 200145026 200217014 200217026 200219023 | |
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| | 200221003 200221005 200221007 200221024 200236012 200236012 | |
| | • <i>Eligible v. Ineligible</i> | 1362.01-00 |
| | 200114029 200123058 200217048 200222009 | |
| | • <i>Shareholder Consent</i> | 1362.01-01 |
| | 200115022 | |
| | • <i>Election After Termination</i> | 1362.01-02 |
| | 200108023 200239007 200239007 200239007 200139017 200139017 200147038 | |
| | 200218017 | |

• Late Elections

1362.01-03

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• 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

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| | <ul style="list-style-type: none"> • <i>Passive Investment Income</i> 1362.02-03 | |
| | 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 200253008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 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 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 | |
| | <ul style="list-style-type: none"> • <i>S Termination Year</i> 1362.03-00 | |
| | 200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039 | |
| | <ul style="list-style-type: none"> • <i>Inadvertent Terminations</i> 1362.04-00 | |
| | 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 200240040 200240044 200240044 200240044 200240044 | |
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| Section 1367 | Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 1367.00-00 200106009 200106009 200117008 200223052 | |
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| | 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027 | |
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| | • Insurance Trusts 200127042 | 2038.04-00 |
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| | • Amount to Be Included 200210009 | 2039.02-00 |
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| | 200104008 | |
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| | 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 | |
| | • Pre-1942 Powers 200127037 200205033 | 2041.01-00 |

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| | 200143011 | |
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| | 200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200241032 200241032 200241032 200236021 200236021 200240020 200240020 200240020 200240020 | |
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| | 200119030 200130034 200226020 200241012 200241012 200241012 200218003 | |
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| | 200118031 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 | |
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| | • <i>Charitable Remainder Trusts</i> 200108035 200205008 200140027 200207026 200215032 | 2522.02-03 |
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| | 200116031 200117002 200119023 200123012 200123013 200123014 200125037 200211034 200217035 200222012 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200201017 200201017 200201020 200201020 200203029 200207018 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 | |
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| | 200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 | |
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| | 200119029 200119031 200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019 | |
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| | 200223016 200227017 200212024 200212025 200218010 200218011 200218012 200218015 200235013 200235013 200240019 200240019 200240019 200240019 | |

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| | • Qualifying Income 200125089 | 7704.03-00 |
| | • Transitional Rule for Existing Partnerships 200102028 200110011 | 7704.05-00 |
| Section 7805 | Rules and Regulations 200107020 | 7805.00-00 |
| | • Prospective Application of Changes in Regulations | 7805.01-00 |
| | • <i>Prospective Application of Rulings</i> 200116032 200210028 | 7805.01-01 |
| | • Effect of Private Rulings 200151011 200227009 200203011 200203012 200203013 200203014 200216027 | 7805.05-00 |
| Section 7809 | Deposit of Collections 200133045 | 7809.00-00 |
| Section 7871 | Indian Tribal Governments Treated As States For Certain Purposes 200112013 200148020 200148038 200207013 200229008 200229008 200229008 200229008 200229008 | 7871.00-00 |

Extension of Time for Making Certain Elections

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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
- *R and D Expenditures* 9100.02-03
200210055
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200105043 200107001 200107002 200108028 200114025 200119011 200119038
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- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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- Section 367; Foreign Corporations 9100.08-00
200147004
- Section 442; Accounting Periods 9100.09-00
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|---|------------|
| • Section 472; LIFO Election | 9100.11-00 |
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| • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property | 9100.15-00 |
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| • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
| 200116027 | |
| • Section 927; FSC Election | 9100.18-00 |
| 200111042 200210062 200221040 | |
| • Section 1502; Election to File Consolidated Return | 9100.20-00 |
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| • Other | 9100.22-00 |
| 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 200240045 200240046 200240046 200240046 200240046 | |
| • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year | 9100.26-00 |
| 200138027 | |
| • Regulation Section 1.1502-20; Loss Disallowance Rule | 9100.28-00 |
| 200115008 200128043 200130004 200137054 200151034 200206050 | |
| • Reg. 301.7701-3 Classification of Certain Business Entities | 9100.31-00 |
| 200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200239024 200239024 200239024 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019 | |

Section 9111

Miscellaneous Legal Proceedings

9111.00-00

| | | |
|---------------------|--|-------------------|
| | • Res Judicata 200221002 | 9111.14-00 |
| | • Collateral Estoppel 200221002 | 9111.19-00 |
| | • <i>Related Criminal Action</i> 200143005 | 9111.19-01 |
| | • <i>Related Civil Action</i> 200206008 200221002 | 9111.19-02 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Canada</i> 200110019 200111027 200111037 200134007 | 9114.03-06 |
| | • <i>Indonesia</i> 200118015 | 9114.03-18 |
| | • <i>Ireland</i> 200122044 200132032 200149031 200239030 200239030 200239030 200216010 200236023 200236023 200238031 200238031 200238031 | 9114.03-19 |
| | • <i>Japan</i> 200111010 200222011 200146055 | 9114.03-22 |
| | • <i>Switzerland</i> 200224025 200201025 200201025 | 9114.03-38 |
| | • <i>United Kingdom</i> 200101005 200225016 | 9114.03-42 |
| | • <i>Israel</i> 200141020 | 9114.03-44 |
| | • Administrative Assistance Treaties 200143032 | 9114.09-00 |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) | 9115.00-00 |
| | • Priorities (Section 507) | 9115.30-00 |
| | • <i>Penalties</i> 200109010 | 9115.30-09 |
| Section 9200 | Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 200133017 | 9200.00-00 |
| Section 9214 | Leasing Shelter 200224011 200227018 200134002 200218022 | 9214.00-00 |
| | • Computer Leasing 200209001 | 9214.04-00 |
| Section 9999 | Miscellaneous Issues 200220001 200220002 | 9999.00-00 |
| | • 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
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