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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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Department of the Treasury  
**Internal Revenue Service**

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	• Spin-Off 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 200243027 200243032 200133035 200134014 200138025 200139001 200139001 200139009 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021 200231003 200231003 200231008 200231008 200237022	355.01-00
	• Split-Off 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 200243028 200243036 <b>200245009 200133016 200134010 200138004 200140042 200146020 200207025</b> 200215027 200215034 200231006 200231006	355.01-01
	• Split-Up 200116025 200121061 200202060	355.01-02
	• Active Business 200104025 200108019 200108021 200112055 200126012	355.03-00
	• Business Purpose 200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200234025 200234025 200234025 200234025 200135038 200135038 200135038 200135038 200202059 200221009	355.04-00

	• Control	355.05-00
	• <i>Distribution of Control</i> 200125083	355.05-01
	• Distributions Within a Consolidated Group 200211019	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 200205035 200133035 200215047 200242028	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b> 200211032	<b>356.00-00</b>
	• Reorganization Exchange 200118045	356.01-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 200121013 200122022 200237003	<b>357.00-00</b>
	• Tax Avoidance Purpose v. No Avoidance Purpose 200206006	357.01-00
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Assumption of Liabilities 200121013 200122022 200224011 200150001	358.03-00
<b>Section 362</b>	<b>Basis to Corporations</b> 200206006 200237003	<b>362.00-00</b>
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	200106004 200106004 200114002 200137036 200209029 200203058 200212012	
	• Transfer to Foreign Corporations Subject to Section 367(a) 200221046	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200122026 200203015 200221046	367.03-00
	• <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
	• <i>Requirements of Gain Recognition Agreement</i> 200147004	367.03-10
	• Transactions Described in Section 367(b) Complete liquidation of Foreign 200148036 200148037	367.10-00
	• <i>Subsidiary</i> 200128040	367.10-01
	• <i>Attribution of Earnings and Profits on an Exchange Described in Section 351 354, or 356</i> 200148036 200148037	367.10-03
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022 200237017 200240051 200240051 200240051 200240051	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 200234044 200140011 200140068 200203058	368.01-00

<ul style="list-style-type: none"> <li>• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200119049 200132007 200236005 200236005</li> </ul>	368.01-01
<ul style="list-style-type: none"> <li>• <i>Using Stock of Corporation Controlling Merged Corporation</i> 200136022 200136022 200136023 200136023</li> </ul>	368.01-02
<ul style="list-style-type: none"> <li>• <i>Stock for Stock (Type "B")</i> 200208017</li> </ul>	368.02-00
<ul style="list-style-type: none"> <li>• <i>Stock for Property (Type "C")</i> 200111023 200111024 200115010 200115030 200116028 200225031</li> </ul>	368.03-00
<ul style="list-style-type: none"> <li>• <i>Substantially All the Property</i> 200103056 200115016 200115030 200116028</li> </ul>	368.03-01
<ul style="list-style-type: none"> <li>• <i>Assets for Control of Transferee (Type "D")</i> 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 200239005 200239006 200239006 200239006 200239022 200239022 200239022 200243028 200243032 200243036 <b>200245009 200245043 200133011 200133016 200134010 200134014 200135021</b> 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 200244014</li> </ul>	368.04-00
<ul style="list-style-type: none"> <li>• <i>Recapitalization (Type "E")</i> 200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008</li> </ul>	368.05-00
<ul style="list-style-type: none"> <li>• <i>Change in Identity, etc. (Type "F")</i> 200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001</li> </ul>	368.06-00
<ul style="list-style-type: none"> <li>• <i>Continuity of Interest Rule</i> 200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001</li> </ul>	368.08-00
<ul style="list-style-type: none"> <li>• <i>Savings and Loan or Life Insurance Companies</i> 200115027 200121054</li> </ul>	368.08-01
<ul style="list-style-type: none"> <li>• <i>Proprietary Interest Continuity</i> 200103034 200105050</li> </ul>	368.08-02
<ul style="list-style-type: none"> <li>• <i>Plan of Reorganization</i></li> </ul>	368.09-00
<ul style="list-style-type: none"> <li>• <i>Several Steps</i> 200118011 200144001</li> </ul>	368.09-01
<ul style="list-style-type: none"> <li>• <i>Liquidation v. Reorganization</i> 200117008</li> </ul>	368.12-00



	• Transactions Involving Two or More Investment Companies 200103056 200115016	368.13-00
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<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 200130011 <b>200245006 200140049 200143001</b>	<b>382.00-00</b>
	• General Rule 200225014 200207002 200238025 200238025 200238025	382.01-00
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	• <i>Closing of the Books</i> 200112054 200125056 200220016	382.02-05
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	• New Financial Products 200130010	385.03-00
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<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 200101037 200103075 200105058 200105067 200106045 200106045 200113032 200116046 200121072 200121079 200127031 200128056 200128061 200130057 200205050 200211047 200213029 200222032 200225038 200225039 200234070 200234070 200234070 200234070 200134031 200135044 200135044 200135044 200135044 200147056 200148077 200208028 200208029 200208030 200208033 200216034 200229048 200229048 200229048 200229048 200229048 200229048 200240051 200240051 200240051 200240051	<b>401.00-00</b>
	• 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	401.06-00
	200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 <b>200245055 200208031 200221048 200221051</b> 200221056 200221059 200221061 200236052 200236052	
	• In General	401.06-01
	200104033 200110034 200111054	
	• Employee Dies Before Entire Interest Distributed	401.06-02
	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 200244023	
	• Union-negotiated Multiemployer Pension Plans	401.28-00
	200109049 200115042 200132042 200151056 200133051	
	• Cash or Deferred Arrangements	401.29-00
	200116050 200132043 200149036 200241054 200241054 200241054 200235043 200235043 200236047 200236047 200244021	
	• Special Distribution Requirements	401.29-02
	200105064 200127053 200211049 200134034 200218039 200236053 200236053	
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	200116046 200127027 200127031 200127054 200127055 200128057 200130057 200137065 200213032 200234070 200234070 200234070 200234070 200147056 200208017 200212036 200236047 200236047	
	• 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	
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	200243052 200138030 200138031 200202078	
	• Rollover Contributions	402.08-00
	200127055 200128057 200213032	
	• Rollover Lump Sums	402.08-01
	200107040 200138030 200138031 200202078 200215032	
	• By a Surviving Spouse	402.08-05
	200204038 200211054 200222033	
	• Tax on Lump Sum Distributions	402.09-00
	200215032	
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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	
	• Qualified Annuities	403.01-00
	200244023	
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	<b>200245060</b>	

	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200202027	403.04-00
	• Rollover Amounts 200101038 200124030	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	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	
	• Pension Trust or Annuity Plans 200242047	404.01-00
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	• Year of Deduction 200107012	404.11-00
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200241053 200241053 200241053 <b>200245061 200136030</b> 200136030 200136031 200136031 200150036 200208017 200208028 200208029 200208030 200208033 200221051 200221057 200221062 200229048 200229048 200229048 200229048 200229048 200242044	
	• Qualification 200136031 200136031	408.02-00
	• <i>Benefit Distributions</i> 200151051 200151054 200204048 200210066	408.02-01
	• Rollover Contributions 200106047 200106047 200109051 200110033 200121073 200126038 200129036 200130056 200151054 <b>200245055 200136030 200136030 200150036 200208031</b> 200221048	408.03-00
	• Individual Retirement Annuity 200222032 200225038 200225039	408.05-00
	• Distributions 200126041 200127027 200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044	408.06-00
	• Prohibited Transactions 200215061	408.07-00
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	200126040 200142022 200148051 200150034	
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	200223066	
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<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>

	• Funding Standard Account 200109049 200225043	412.01-00
	• Funding Method 200242042	412.04-00
	• Minimum Funding Waiver 200101039 200109048 200121074 200121075 200121076 200127056 200137067 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 200242043	412.06-00
	• Accrued Benefit Waiver 200103077	412.07-00
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	200103075 200139032 200139032 200141046 200148054 200236046 200236046	
	• Service for Predecessor Employer 200109050	414.01-00
	• Employees of Businesses Under Common Control 200125094	414.03-00
	• Mergers and Consolidations of Plans or Transfers of Plan Assets 200230042 200230042	414.06-00
	• Governmental Plan 200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049 200230042 200230042 200244021	414.07-00
	• Church Plan 200107042 200108044 200108050 200124025 200125095 200149038 200239036 200239036 200239036 200243053 200136027 200136027 200141047 200148055 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048	414.08-00
	• Certain Employee Contributions 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 <b>200245056 200147054 200147055 200203076 200216035</b> 200221058 200221060 200221063 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054	414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051	
	• Limitation for Defined Benefit Plans 200109049 200115042 200132042 200151056 200133051 200148081	415.01-00
	• Limitation for Defined Contribution Plans 200230044 200230044	415.02-00
	• Annual Addition 200213033	415.02-01
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	200113009 200137066 200219002 200203071	
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	• Ten or More Employer Plan Exception 200127047 200219002 200133047	419.14-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 200113009 200119064 200210025	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 200112063	<b>420.00-00</b>
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	• Stockholder Approval 200139001 200139001	422.03-00
<b>Section 423</b>	<b>Employee Stock Purchase Plans</b> 200102042 200241001 200241001 200241001 200139001 200139001 200244006	<b>423.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b> 200112021	<b>424.00-00</b>
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<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200110031 200122019 200225006 200234069 200234069 200234069 200234069 200146025 200242001	<b>446.00-00</b>
	• Clearly v. Not Clearly Reflecting Income 200213004 200146028 200242010	446.01-00
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	• <i>Consent Needed</i> 200102004 200146056	446.04-03
	• <i>Change in Method of Accounting for Depreciation</i> 200122002 200206014 200206015 200206021 200214003 200222022 <b>200245038</b> 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200136007 200136007 200139023 200139023 200139025 200139025 200142008 200146047 200146052 200148005 200148015 200208002 200210053 200216016 200216018 200229021 200229021 200229021 200229021 200229021	446.04-17
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	• <i>Property and Casualty Insurance Companies</i> 200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	446.20-02

	• Notional Principal Contracts 200102005	446.21-00
	• <i>Termination Payments</i> 200145010	446.21-03
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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
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	200103017 200107028 200111008 200117038 200120022 200131011 200144007 200202027	
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- Termination of Election 1362.02-00  
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- Ceases to be Small Business Corporation 1362.02-02  
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	<ul style="list-style-type: none"> <li>• Inadvertent Terminations <span style="float: right;">1362.04-00</span></li> <li>200101024 200103022 200107021 200107030 200110026 200111018 200112006</li> <li>200114009 200115020 200115022 200117031 200118025 200119033 200119040</li> <li>200121033 200123052 200125045 200125061 200125091 200127015 200128032</li> <li>200129031 200130016 200130020 200131019 200131022 200137040 200145019</li> <li>200145020 200145028 200145033 200145034 200149027 200151032 200204027</li> <li>200205004 200205024 200206011 200209019 200217010 200217011 200222016</li> <li>200223003 200226006 200226027 200227004 200227026 200227027 200227031</li> <li>200227033 200227034 200227035 200233019 200233020 200234022 200234022</li> <li>200234022 200234022 <b>200245008 200245019 200245020 200138009 200138016</b></li> <li>200139019 200139019 200139024 200139024 200140050 200140070 200144016</li> <li>200146030 200146051 200147043 200147045 200147046 200148031 200148035</li> <li>200150017 200201027 200201027 200203057 200207017 200212010 200212011</li> <li>200215043 200216008 200218007 200221014 200229024 200229024 200229024</li> <li>200229024 200229024 200235015 200235015 200235016 200235016 200236013</li> <li>200236013 200237009 200237011 200237012 200237014 200237023 200238021</li> <li>200238021 200238021 200238023 200238023 200238023 200240040 200240040</li> <li>200240040 200240040 200240044 200240044 200240044 200240044 200242013</li> <li>200242024</li> </ul>	
<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	
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<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> 200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002	<b>1374.00-00</b>
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 200141028 200147034 200210041 200210042 200210045 200210046 200218033	<b>1375.00-00</b>
<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 200244013	<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 200244017	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 200243003	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00

<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 200243003 200244017	<b>1442.00-00</b>	
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b> 200244017	<b>1443.00-00</b>	
<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>	<b>R</b>
<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> 200128040	1492.01-02	R
<b>Section 1494</b>	<b>Payment and Collection</b> 200128040	<b>1494.00-00</b>	<b>R</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200136001 200136001	<b>1502.00-00</b>	
	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• <i>Stock of Members</i> 200150008 200232028	1502.13-01	
	• <i>Obligations of Members</i> 200121013 200122022	1502.13-02	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	

	• <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 200243043 <b>200245036 200245037 200136020 200136020 200136021 200136021</b> 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 200240045 200240046 200240046 200240046 200240046	
<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>
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	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 200240014 200240016 200240016 200240016 200240016	
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00

	• <i>Open-End Investment Company Shares</i> 200119013	2031.03-20
<b>Section 2032</b>	<b>Alternate Valuation</b> 200203031 200236041 200236041	<b>2032.00-00</b>
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 200143014	<b>2032A.00-00</b>
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	<b>2033.00-00</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> 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018	<b>2036.00-00</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> 200113006 200213014	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	<b>2038.00-00</b>
	• Insurance Trusts 200127042	2038.04-00
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b> 200105058 200112023	<b>2039.00-00</b>

	• Amount to Be Included 200210009	2039.02-00
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 200104008	<b>2040.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200243048 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200244002	<b>2041.00-00</b>
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	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 200243030 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 200241044 200241044 200241044	<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 200241044 200241044 200241044 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>	<b>2056.00-00</b>
	200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200241032 200241032 200241032 200243030 200236021 200236021 200240020 200240020 200240020 200240020	
	• Terminable Interests 200131001	2056.01-00
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Section 9100

Extension of Time for Making Certain Elections

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• Section 42; Low-Income Housing Credit 200107022 200112051 200122050 200217013	9100.01-00
• Section 59(e)	9100.02-00
• <i>R and D Expenditures</i> 200210055	9100.02-03
• Section 338(g); Election Under Section 1.338-1T(c)(1) 200105043 200107001 200107002 200108028 200114025 200119011 200119038 200121041 200125050 200125063 200130033 200131017 200131026 200204033 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200209021 200211020 200211029 200211031 200220025 200223023 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200225028 <b>200245049 200133032 200133033 200138013 200140038 200141039 200143009</b> 200144017 200146018 200201030 200201030 200202046 200202049 200202058 200202067 200210057 200210058 200210059 200218020 200230031 200230031 200232014 200237018	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200115026 200115037 200116003 200116013 200121039 200121043 200121047 200122038 200123006 200123032 200123054 200125039 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200132030 200137035 200204036 200211027 200213025 200220013 200224019 200227019 200227038 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200241029 200241029 200241029 200241030 200241030 200241030 200134009 200134015 200135040 200135040 200135040 200135040 200139004 200139004 200140029 200140030 200142013 200144014 200146048 200146053 200147041 200148044 200148050 200202066 200203056 200216009 200232023 200232024 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037	9100.07-00
• Section 367; Foreign Corporations 200147004	9100.08-00
• Section 442; Accounting Periods 200103013 200103014 200105042 200106022 200106022 200107004 200107006 200109003 200111015 200112010 200112033 200112059 200112061 200113021 200113023 200116026 200120017 200123005 200123007 200123027 200123028 200123029 200124004 200128049 200137007 200137008 200137009 200151027 200151031 200151037 200151041 200209016 200217047 200222014 200227010 200233009 <b>200245035 200245046 200133012 200134013 200140052 200146016</b> 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021	9100.09-00

• 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
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• Section 927; FSC Election	9100.18-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Other	9100.22-00
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• 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
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**Section 9111**

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**9111.00-00**

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	• <i>Ireland</i> 200122044 200132032 200149031 200239030 200239030 200239030 200243029 200216010 200236023 200236023 200238031 200238031 200238031	9114.03-19
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	• <i>Switzerland</i> 200224025 200201025 200201025	9114.03-38
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	• <i>Israel</i> 200141020	9114.03-44
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9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068  
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