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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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| | 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 | |
| | 200245009 200133016 200134010 200138004 200140042 200146020 200207025 | |
| | 200215027 200215034 200231006 200231006 | |

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| | • <i>Split-Up</i> | 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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| | 200125083 | |
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| | 200211019 | |
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| | 200205035 200133035 200215047 200242028 | |
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| | 200121013 200122022 200237003 | |
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| | 200206006 | |
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| | 200121013 200122022 200224011 200150001 | |
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| | 200206006 200237003 | |
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| | 200106004 200106004 200114002 200137036 200209029 200203058 200212012 | |
| | • Transfer to Foreign Corporations Subject to Section 367(a) | 367.01-00 |
| | 200221046 | |
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| | 200122026 200203015 200221046 | |
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| | 200221046 | |
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| | 200221046 | |
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| | 200147004 | |
| | • Transactions Described in Section 367(b) Complete liquidation of Foreign | 367.10-00 |
| | 200148036 200148037 | |
| | • <i>Subsidiary</i> | 367.10-01 |
| | 200128040 | |

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| | 200148036 200148037 | |
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| | 200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022 200237017 200240051 200240051 200240051 200240051 | |
| | • <i>Statutory Merger or Consolidation (Type "A")</i> | 368.01-00 |
| | 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 | |
| | • <i>Using Stock of Corporation Controlling Merged Corporation</i> | 368.01-02 |
| | 200136022 200136022 200136023 200136023 | |
| | • <i>Stock for Stock (Type "B")</i> | 368.02-00 |
| | 200208017 | |
| | • <i>Stock for Property (Type "C")</i> | 368.03-00 |
| | 200111023 200111024 200115010 200115030 200116028 200225031 | |
| | • <i>Substantially All the Property</i> | 368.03-01 |
| | 200103056 200115016 200115030 200116028 | |
| | • <i>Assets for Control of Transferee (Type "D")</i> | 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 200243028 200243032 200243036 200245009 200245043 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 200244014 200247019 200247020 200247021 200247022 200247023 200247047 | |
| | • <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 | |

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| | • <i>Savings and Loan or Life Insurance Companies</i> 200115027 200121054 | 368.08-01 |
| | • <i>Proprietary Interest Continuity</i> 200103034 200105050 | 368.08-02 |
| | • Plan of Reorganization | 368.09-00 |
| | • <i>Several Steps</i> 200118011 200144001 | 368.09-01 |
| | • Liquidation v. Reorganization 200117008 | 368.12-00 |
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| | • General Rule 200225014 200207002 200238025 200238025 200238025 | 382.01-00 |
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| | • Operating Rules | 382.12-00 |
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| | • <i>Controlled Groups</i> 200202043 200202044 | 382.12-16 |
| Section 384 | Limitation on Use of Preacquisition Losses to Offset Built-in Gains 200125007 200238017 200238017 200238017 | 384.00-00 |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness 200205031 200134004 200142005 200148039 | 385.00-00 |
| | • Debt v. Equity 200126001 200145005 200135011 200135011 200135011 200135011 200235004 200235004 | 385.01-00 |
| | • New Financial Products 200130010 | 385.03-00 |
| | • <i>Debt v. Equity Issues</i> 200130010 | 385.03-02 |

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| | 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 200240051 200240051 200240051 200240051 200247050 200247052 | |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) | 401.04-00 |
| | 200137065 200230044 200230044 200248029 | |
| | • Required Distributions | 401.06-00 |
| | 200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 200245055 200208031 200221048 200221051 200221056 200221059 200221061 200236052 200236052 200248030 200248031 | |
| | • <i>In General</i> | 401.06-01 |
| | 200104033 200110034 200111054 | |
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| | 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 200248030 200248031 | |
| | • Union-negotiated Multiemployer Pension Plans | 401.28-00 |
| | 200109049 200115042 200132042 200151056 200133051 | |
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| | 200116050 200132043 200149036 200241054 200241054 200241054 200235043 200235043 200236047 200236047 200244021 | |
| | • <i>Special Distribution Requirements</i> | 401.29-02 |
| | 200105064 200127053 200211049 200134034 200218039 200236053 200236053 | |
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| | 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 | |
| | • Unrealized Appreciation of Employer's Securities | 402.07-00 |
| | 200243052 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 | |

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| | • Tax on Lump Sum Distributions 200215032 | 402.09-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) | 403.00-00 |
| | 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 200246037 200246037 200246037 | |
| | • Qualified Annuities 200244023 | 403.01-00 |
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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 | |
| | • Pension Trust or Annuity Plans 200242047 | 404.01-00 |
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| | • Deferred Compensation 200128006 | 404.10-00 |
| | • Year of Deduction 200107012 | 404.11-00 |
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| | 200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200241053 200241053 200241053 200245061 200136030 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 200245055 200136030 200136030 200150036 200208031 200221048 | 408.03-00 |
| | • Individual Retirement Annuity 200222032 200225038 200225039 | 408.05-00 |

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| | • Distributions | 408.06-00 |
| | 200126041 200127027 200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 | |
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| | 200126040 200142022 200148051 200150034 | |
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| | 200109049 200225043 | |
| | • Funding Method | 412.04-00 |
| | 200242042 | |
| | • Minimum Funding Waiver | 412.06-00 |
| | 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 200247053 200248028 | |
| | • Accrued Benefit Waiver | 412.07-00 |
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| | 200103075 200139032 200139032 200141046 200148054 200236046 200236046 | |
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| | 200230042 200230042 | |
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| | 200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049 200230042 200230042 200244021 | |
| | • Church Plan | 414.08-00 |
| | 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 | |

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| | • 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 200245056 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 | |
| | • Limitation for Defined Benefit Plans | 415.01-00 |
| | 200109049 200115042 200132042 200151056 200133051 200148081 | |
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| | 200230044 200230044 | |
| | • <i>Annual Addition</i> | 415.02-01 |
| | 200213033 | |
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| | • Qualified Asset Account | 419.11-00 |
| | 200137062 200203073 200203074 200203075 | |
| | • Account Limit | 419.12-00 |
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| | 200127047 200219002 200133047 | |
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| | 200113009 200119064 200210025 | |
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| | 200139001 200139001 | |
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| | 200110031 200122019 200225006 200234069 200234069 200234069 200234069 200146025 200242001 | |
| | • Clearly v. Not Clearly Reflecting Income | 446.01-00 |
| | 200213004 200146028 200242010 | |

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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 200245038 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200136007 200136007 200136007 200139023 200139023 200139025 200139025 200142008 200146047 200146052 200148005 200148015 200208002 200210053 200216016 200216018 200229021 200229021 200229021 200229021 200229021 200229021 200246006 200246006 200246006 200248016 | 446.04-17 |
| | • <i>Change in Method of Depreciation Under Rev. Proc. 84-74</i> 200106020 200106020 | 446.04-19 |
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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 |
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| | • <i>Farming Business Defined</i> 200242010 | 448.03-01 |
| | • Nonaccrual of Certain Amounts by Service Providers 200232010 | 448.09-00 |
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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 |
| | • Tax Refunds 200211043 | 451.08-00 |
| | • Escrowed Income 200110002 | 451.09-00 |
| | • Prepaid and Advance Income 200247035 | 451.13-00 |

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| | • <i>Services (Rev. Rul. 71-21)</i> 200102034 200147032 | 451.13-01 |
| | • <i>Goods (1.451-5)</i> 200246016 200246016 200246016 | 451.13-04 |
| | • <i>Constructive Receipt</i> 200118046 200120024 200130008 200130015 200143007 200203006 | 451.14-00 |
| | • <i>Compensation</i> 200202027 | 451.14-04 |
| | • <i>Income From Sales</i> 200111011 | 451.15-00 |
| | • <i>Accrual Method</i> 200131006 200147032 200247035 | 451.19-00 |
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| | • <i>Revocation of Elections</i> 200226039 200230016 200230016 | 453.08-00 |
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| | 200223067 200233024 200233031 200243056 200141049 200147058 200147059 | |
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| | • <i>Debt Instruments</i> 200133013 | 988.02-02 | |
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| | • Allocation of Sales Price 200116012 | 1001.01-00 |
| | • Amount Realized 200112030 200112038 200113006 200120001 200130009 200244009 | 1001.02-00 |
| | • <i>Property Differing Materially</i> 200103034 200105050 200227020 200210029 | 1001.02-07 |
| | • Fair Market Value of Property 200123008 | 1001.05-00 |
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| | • Liabilities Assumed as Purchase Price 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200243022 200243024 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 | 1012.06-00 |
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| | • Like Kind Property 200224004 | 1031.02-00 |
| | • Like Kind Real Estate 200111025 200137003 200219006 | 1031.03-00 |

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| | 200109022 200130001 200211016 200241016 200241016 200241016 200236026 200236026 200240049 200240049 200240049 200240049 | |
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| | 200126007 | |
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| | 200244010 | |
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| | 200147053 | |
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| | 200145001 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012 | |
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| | 200239009 200239009 200239009 200239012 200239012 200239012 | |
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| | 200120016 200221021 | |
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| | 200151008 200151010 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 | |
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| | 200105052 200107007 200108017 200121028 200123042 200123046 200125066 200125067 200125072 200125074 200125075 200125078 200125080 200126011 200126014 200132024 200209010 200219014 200243022 200243024 200144028 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 | |
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| | 200240006 200240006 200240006 200240006 | |

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| | • Mixed Straddles | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 200120034 200206048 200206049 200212003 | 1092.05-02 |
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| | • Method Used to Compute 200102009 | 1341.03-00 |
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| | 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 200247030 | |
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 200245027 200208006 200208012 200218007 200229039 200229039 200229039
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Section 1362

- Election by Small Business Corporation 1362.00-00
 200103016 200103030 200103039 200105033 200106028 200106028 200108026
 200108031 200109018 200112034 200117011 200119015 200121055 200121056
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 200221003 200221005 200221007 200221024 200236012 200236012 200246010
 200246010 200246010

- Eligible v. Ineligible 1362.01-00
 200114029 200123058 200217048 200222009

- Shareholder Consent 1362.01-01
 200115022

- Election After Termination 1362.01-02
 200108023 200239007 200239007 200239007 200245021 200139017 200139017
 200147038 200218017

• Late Elections

1362.01-03

200101010 200101013 200101014 200101018 200101022 200101025 200101026
200101027 200101028 200102019 200102020 200102022 200102023 200102026
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200248013 200248024 200248027

• 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

• *Passive Investment Income* 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
 200239008 200239033 200239033 200239033 200241002 200241002 200241002
 200241006 200241006 200241006 200241007 200241007 200241007 200241023
 200241023 200241023 200245007 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
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 200229036 200237005 200237015 200240003 200240003 200240003 200240003
 200240005 200240005 200240005 200240005 200240017 200240017 200240017
 200240017 200240026 200240026 200240026 200240026 200240026 200240032 200240032
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 200145037 200219013 200227028 200207021 200210043 200229039 200229039
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 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
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 200223003 200226006 200226027 200227004 200227026 200227027 200227031
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 200234022 200234022 200245008 200245019 200245020 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
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 200236013 200237009 200237011 200237012 200237014 200237023 200238021
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 200242024 200246009 200246009 200246009 200246017 200246017 200246017
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200248019

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 200223052 200207015 200230030 200230030

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 200111004 200117008

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| | 200104023 200217036 200217037 200227020 | |
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| | 200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200216032 | |
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| | 200103082 200107036 200107039 200205049 200148078 200207031 | |
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| | 200103082 200104032 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200117041 200121078 200137060 200137063 200204039 200204042 200204053 200205049 200209055 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 200138029 200140083 200140084 200140086 200207031 200212034 200238050 200238050 200238050 200246036 200246036 200246036 | |
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| | 200222034 200136025 200136025 200148078 200202077 | |
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| | 200103076 200103082 200103085 200107036 200107039 200115038 200116048 200123069 200123071 200124023 200137060 200137063 200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058 200140084 200140086 200141061 200148069 200150031 200218038 200232036 | |
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| | • Initial 10% Tax on Expenditures | 4945.01-00 |
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| | 200104032 200106041 200106041 200117042 200117046 200137063 200204039 200219036 200219039 200222037 200222038 200225045 200227044 200136026 200136026 200138029 200141056 200148064 200218036 200218041 200218042 200232036 | |
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| | 200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117041 200129041 200137060 200137063 200151057 200204044 200204046 200204047 200205048 200205049 200206057 200209055 200222034 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 200133048 200140085 200140086 200216032 200216033 200238050 200238050 200238050 | |
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| Section 6673 | Damages Assessable for Instituting Proceedings Before the Tax Court Merely for Delay (for Delay v. Not for Delay) | 6673.00-00 |
| | • Assessment and Collection 200218009 | 6673.04-00 |
| Section 6698 | Failure to File Partnership Return 200135029 200135029 200135029 200135029 | 6698.00-00 |
| Section 6700 | Promoting Abusive Tax Shelters 200129011 200211040 | 6700.00-00 |
| Section 6701 | Penalties for Aiding and Abetting Understatement of Tax Liability | 6701.00-00 |
| | • Person Liable 200102047 | 6701.01-00 |
| Section 6702 | Frivolous Income Tax Return 200102047 200107034 200114033 200135024 200135024 200135024 200135024 200242036 | 6702.00-00 |
| Section 6707 | Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 200112003 | 6707.00-00 |
| Section 6721 | Failure to File Certain Information Returns (See Also 6652.00-00) 200142021 | 6721.00-00 |
| | • Sufficiency of Return 200101031 | 6721.02-00 |
| | • Maximum Limit | 6721.06-00 |
| | • <i>Intentional Disregard Exception</i> 200127043 | 6721.06-02 |
| Section 6722 | Failure to Furnish Certain Payee Statements 200142021 | 6722.00-00 |
| Section 6724 | Waiver; Definitions and Special Rules 200107027 | 6724.00-00 |
| Section 6871 | Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc. 200235025 200235025 | 6871.00-00 |
| Section 6901 | Transferred Assets (See 9113.00-00) | 6901.00-00 |

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| | • Liability 200150001 | 6901.02-00 |
| | • Period of Limitations 200111003 | 6901.03-00 |
| | • Definition of Transferee 200136009 200136009 | 6901.05-00 |
| Section 7101 | Form of Bonds 200224020 | 7101.00-00 |
| Section 7121 | Closing Agreements 200210007 | 7121.00-00 |
| | • Finality 200108022 | 7121.02-00 |
| Section 7122 | Compromises 200110029 200133045 200248008 | 7122.00-00 |
| | • Binding Effect 200120009 | 7122.02-00 |
| | • Breach 200130043 | 7122.03-00 |
| Section 7201 | Attempt to Evade or Defeat Tax | 7201.00-00 |
| | • Existence of Tax Deficiency 200106003 200106003 | 7201.10-00 |
| Section 7213 | Unauthorized Disclosure of Information (See Also 7216 for Sanction Against Return Preparer) 200128055 | 7213.00-00 |
| Section 7213A | Unauthorized Inspection of Returns or Return Information 200128055 | 7213A.00-00 |
| Section 7402 | Jurisdiction of District Courts 200206009 | 7402.00-00 |
| Section 7405 | Action for Recovery of Erroneous Refunds 200139031 200139031 | 7405.00-00 |
| Section 7422 | Civil Actions for Refund 200202069 | 7422.00-00 |
| | • Requirement of Full Payment of Tax (Flora Case) 200141013 | 7422.06-00 |
| Section 7429 | Review of Jeopardy Assessment Procedures 200242040 | 7429.00-00 |
| Section 7431 | Civil Damages for Unauthorized Disclosure of Returns Information 200128055 | 7431.00-00 |
| Section 7436 | Proceedings for Determination of Employment Status 200240042 200240042 200240042 200240042 | 7436.00-00 |
| Section 7453 | Rules of Practice, Procedure, and Evidence | 7453.00-00 |
| | • Personal Representation in Lieu of Counsel 200115009 | 7453.03-00 |
| | • Motions 200113005 | 7453.19-00 |
| | • Burden of Proof 200140078 | 7453.32-00 |

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| Section 7512 | Separate Accounting for Certain Collected Taxes, etc. 200211044 200133042 | 7512.00-00 |
| Section 7519 | Required Payments for Entities Electing Not To Have Required Taxable Year 200129021 | 7519.00-00 |
| Section 7520 | Valuation Tables 200149040 | 7520.00-00 |
| Section 7521 | Procedure For Taxpayer Interviews 200206055 | 7521.00-00 |
| Section 7602 | Examination of Books and Witnesses 200101030 200122018 200206055 200226043 200230034 200230034 | 7602.00-00 |
| | • Discovery | 7602.04-00 |
| | • <i>By Government</i> 200206055 | 7602.04-01 |
| Section 7603 | Service of Summons 200107032 200143032 | 7603.00-00 |
| Section 7605 | Time and Place of Examination 200206054 | 7605.00-00 |
| Section 7701 | Definitions 200102037 200103032 200109019 200109032 200109033 200112004 200114031 200116017 200119021 200121050 200122010 200126027 200129017 200131008 200131016 200132028 200204031 200205014 200206051 200227031 200243023 200243031 200243041 200243044 200243045 200243046 200245050 200135013 200135013 200135013 200135013 200140028 200142009 200144005 200144012 200146025 200146029 200201024 200201024 200215006 200215028 200215030 200221022 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025 | 7701.00-00 |
| | • Associations v. Corporations 200226004 200139020 200139020 | 7701.01-00 |
| | • Partnerships v. Associations 200111021 200115003 200214016 200141035 200210047 | 7701.02-00 |
| | • <i>Joint Ventures</i> 200240048 200240048 200240048 200240048 | 7701.02-02 |
| | • Association v. Trust | 7701.03-00 |
| | • <i>Liquidating Trusts</i> 200119019 | 7701.03-06 |
| | • <i>Fixed Investment Trusts</i> 200101029 | 7701.03-11 |
| | • Domestic, Foreign Persons 200117019 | 7701.04-00 |
| | • Indian Tribal Government 200112013 200222007 200136011 200136011 200140032 | 7701.20-00 |
| | • Definition of Resident Alien | 7701.21-00 |
| | • <i>Lawful Permanent Resident (Green Card Test)</i> 200128037 | 7701.21-11 |
| | • Persons Residing Outside U.S. 200143032 | 7701.24-00 |

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| | • Foreign Estate or Trust 200130026 | 7701.31-00 |
| Section 7702 | Life Insurance Contract Defined 200131018 200219022 200230037 200230037 200244001 | 7702.00-00 |
| | • Cash Value Accumulation Test 200150014 200150018 | 7702.02-00 |
| | • Guideline Premium Requirements 200150014 200150018 | 7702.03-00 |
| | • Correction of Errors 200131018 200143008 200150014 200150018 | 7702.20-00 |
| Section 7702A | Modified Endowment Contracts 200230037 200230037 | 7702A.00-00 |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200119008 | 7704.00-00 |
| | • Meaning of 200111021 200125053 | 7704.01-00 |
| | • 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 |
| | • Tax Exempt Bonds 200247012 | 7871.03-00 |

Extension of Time for Making Certain Elections

200101008 200101017 200101022 200102006 200103011 200103021 200103058
200104015 200104016 200105028 200105032 200106012 200106012 200106013
200106013 200106014 200106014 200107009 200108024 200109007 200109032
200109033 200109034 200110010 200110014 200110016 200111006 200111007
200111030 200111031 200111034 200111035 200111036 200112004 200112029
200112054 200112060 200113018 200114017 200114022 200114028 200114031
200116010 200116011 200116053 200116057 200116058 200117025 200117030
200117032 200118037 200118043 200119021 200119059 200120008 200120010
200120019 200120040 200121005 200121027 200121050 200121058 200121059
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200125012 200125018 200125034 200125035 200125036 200125040 200125056
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200217030 200217053 200217058 200219003 200219007 200219024 200219032
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200215028 200215029 200215030 200215062 200216012 200218001 200218010
200218011 200218012 200218015 200218025 200218031 200218040 200221053
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 200240019 200240019 200240022 200240022 200240022 200240022 200240048
 200240048 200240048 200240048 200242002 200242015 200242016 200242017
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 200247039 200247042 200247048 200247049 200247058 **200248003 200248004**
200248006 200248009 200248010 200248012 200248015 200248023

• Section 42; Low-Income Housing Credit 9100.01-00
 200107022 200112051 200122050 200217013

• 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
 200121041 200125050 200125063 200130033 200131017 200131026 200204033
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 200223057 200223058 200223059 200223060 200223061 200223062 200225028
 200245049 200133032 200133033 200138013 200140038 200141039 200143009
 200144017 200146018 200201030 200201030 200202046 200202049 200202058
 200202067 200210057 200210058 200210059 200218020 200230031 200230031
 200232014 200237018 200247044

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
 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
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 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 200247017 **200248001**
200248022

• Section 367; Foreign Corporations 9100.08-00
 200147004

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| <ul style="list-style-type: none"> • Section 442; Accounting Periods | 9100.09-00 |
| 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 200245035 200245046 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200246028 200246028 200246028 | |
| <ul style="list-style-type: none"> • Section 472; LIFO Election | 9100.11-00 |
| 200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 | |
| <ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property | 9100.15-00 |
| 200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028 | |
| <ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
| 200116027 | |
| <ul style="list-style-type: none"> • Section 927; FSC Election | 9100.18-00 |
| 200111042 200245036 200210062 200221040 200247043 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
| 200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026 | |
| <ul style="list-style-type: none"> • 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 200243043 200245036 200245037 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 200242023 | |
| <ul style="list-style-type: none"> • 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 | |
| <ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule | 9100.28-00 |
| 200115008 200128043 200130004 200137054 200151034 200206050 | |

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| | • 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 200247005 200247010 200247015 200247016 200247036 | |
| Section 9111 | Miscellaneous Legal Proceedings | 9111.00-00 |
| | • Res Judicata | 9111.14-00 |
| | 200221002 | |
| | • Collateral Estoppel | 9111.19-00 |
| | 200221002 | |
| | • <i>Related Criminal Action</i> | 9111.19-01 |
| | 200143005 | |
| | • <i>Related Civil Action</i> | 9111.19-02 |
| | 200206008 200221002 | |
| 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> | 9114.03-06 |
| | 200110019 200111027 200111037 200134007 | |
| | • <i>Indonesia</i> | 9114.03-18 |
| | 200118015 | |
| | • <i>Ireland</i> | 9114.03-19 |
| | 200122044 200132032 200149031 200239030 200239030 200239030 200243029 200216010 200236023 200236023 200238031 200238031 200238031 | |
| | • <i>Japan</i> | 9114.03-22 |
| | 200111010 200222011 200146055 | |
| | • <i>Switzerland</i> | 9114.03-38 |
| | 200224025 200201025 200201025 | |
| | • <i>United Kingdom</i> | 9114.03-42 |
| | 200101005 200225016 | |
| | • <i>Israel</i> | 9114.03-44 |
| | 200141020 | |
| | • Administrative Assistance Treaties | 9114.09-00 |
| | 200143032 | |
| 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> | 9115.30-09 |
| | 200109010 | |

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| 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 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 200115019 200115031 200116001 200116044 200117033 200117034 200117035 200117037 200118053 200119003 200119006 200119052 200119053 200119054 200119055 200120006 200121001 200121009 200121012 200121034 200121083 200122012 200123059 200123062 200124005 200124018 200124020 200126003 200126009 200126031 200127003 200127009 200127036 200127046 200128001 200128050 200128054 200129010 200130037 200130039 200130041 200130044 200130045 200130046 200131020 200131029 200137001 200137018 200137045 200137048 200145042 200149006 200149008 200149011 200149032 200149033 200151018 200151035 200205045 200205046 200205047 200206001 200206002 200211007 200211045 200213007 200217005 200217017 200219035 200220006 200220026 200220027 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200241017 200241017 200241017 200241020 200241020 200241020 200245052 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 200135026 200135026 200135026 200135026 200135028 200135028 200135028 200135028 200135030 200135030 200135030 200135030 200135031 200135031 200135031 200135031 200135031 200136004 200136004 200138026 200139029 200139029 200139030 200139030 200140015 200140018 200140019 200140020 200140021 200140037 200140053 200140072 200140073 200140081 200141011 200141012 200141017 200141027 200141034 200141037 200141041 200141043 200141044 200142002 200142003 200142006 200142020 200142025 200144002 200144029 200146033 200146058 200148052 200148053 200150007 200202063 200202070 200208025 200208026 200210001 200210032 200210063 200212031 200212032 200212033 200215050 200215052 200216026 200216028 200218014 200221001 200221045 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200242003 200242006 200246002 200246002 200246002 200246030 200246030 200246030 200247025 | |