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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

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	200209029 200211030 200214025 200217021 200224011 200224026 200134008	
	200135001 200135001 200135001 200135001 200139002 200139002 200150001	
	200150009 200208022 200212012 200218022 200235005 200235005 200237004	
	200242006	
	• Control v. No Control by Transferor	351.01-00
	200126016 200244008	
	• Series of Transactions	351.02-00
	200211030 200136022 200136022 200136023 200136023 200236008 200236008	
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	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 200243049	
	200245012 200245029 200245043 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 200248026	
	• 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 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 200247003 200247019 200247020 200247021 200247022 200247023	
	• 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 200243028 200243036	
	200245009 200133016 200134010 200138004 200140042 200146020 200207025	
	200215027 200215034 200231006 200231006	

	• <i>Split-Up</i> 200116025 200121061 200202060	355.01-02
	• <i>Active Business</i> 200104025 200108019 200108021 200112055 200126012	355.03-00
	• <i>Business Purpose</i> 200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200234025 200234025 200234025 200234025 200135038 200135038 200135038 200135038 200202059 200221009	355.04-00
	• <i>Control</i>	355.05-00
	• <i>Distribution of Control</i> 200125083	355.05-01
	• <i>Distributions Within a Consolidated Group</i> 200211019	355.09-00
	• <i>Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</i> 200205035 200133035 200215047 200242028	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 200211032	<b>356.00-00</b>
	• <i>Reorganization Exchange</i> 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>
	• <i>Tax Avoidance Purpose v. No Avoidance Purpose</i> 200206006	357.01-00
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• <i>Assumption of Liabilities</i> 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> 200106004 200106004 200114002 200137036 200209029 200203058 200212012	<b>367.00-00</b>
	• <i>Transfer to Foreign Corporations Subject to Section 367(a)</i> 200221046	367.01-00
	• <i>Treatment of Transfers of Stock or Securities to Foreign Corporations</i> 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
	• <i>Transactions Described in Section 367(b) Complete liquidation of Foreign</i> 200148036 200148037	367.10-00
	• <i>Subsidiary</i> 200128040	367.10-01

	• Attribution of Earnings and Profits on an Exchange Described in Section 351 354, or 356 200148036 200148037	367.10-03
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022 200237017 200240051 200240051 200240051 200240051	
	• Statutory Merger or Consolidation (Type "A") 200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 200234044 200140011 200140068 200203058	368.01-00
	• Using Stock of Corporation Controlling Acquiring Corporation 200119049 200132007 200236005 200236005	368.01-01
	• Using Stock of Corporation Controlling Merged Corporation 200136022 200136022 200136023 200136023	368.01-02
	• Stock for Stock (Type "B") 200208017	368.02-00
	• Stock for Property (Type "C") 200111023 200111024 200115010 200115030 200116028 200225031	368.03-00
	• Substantially All the Property 200103056 200115016 200115030 200116028	368.03-01
	• Assets for Control of Transferee (Type "D") 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	368.04-00
	• Recapitalization (Type "E") 200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008	368.05-00
	• Change in Identity, etc. (Type "F") 200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	368.06-00
	• Continuity of Interest Rule 200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	368.08-00



	• <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
	• Transactions Involving Two or More Investment Companies 200103056 200115016	368.13-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 200105034 200105035 200150009	<b>381.00-00</b>
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 200130011 200245006 200140049 200143001	<b>382.00-00</b>
	• General Rule 200225014 200207002 200238025 200238025 200238025	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 200112054 200125056 200220016	382.02-05
	• Ownership Change	382.07-00
	• <i>Equity Structure Shift</i> 200207014	382.07-03
	• Built-in Gains and Losses and Section 338 Gains	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 200217009	382.08-01
	• Operating Rules	382.12-00
	• <i>Title 11 or Similar Case</i> 200243034 200242035	382.12-08
	• <i>Controlled Groups</i> 200202043 200202044	382.12-16
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b> 200125007 200238017 200238017 200238017	<b>384.00-00</b>
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b> 200205031 200134004 200142005 200148039	<b>385.00-00</b>
	• 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

<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</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 200240051 200240051 200240051 200240051 200247050 200247052 <b>200249013</b>	
	• 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	
	• <i>Employee Dies Before Entire Interest Distributed</i>	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 200248030 200248031	
	• 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	
	• <i>Special Distribution Requirements</i>	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	
	• 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	

	• Tax on Lump Sum Distributions 200215032	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	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 <b>200249013</b>	
	• Qualified Annuities 200244023	403.01-00
	• Nonqualified Annuities 200245060	403.02-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 200202027 <b>200249008</b>	403.04-00
	• Rollover Amounts 200101038 200124030 <b>200249008</b>	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
	• Stock Bonus and Profit-Sharing Trusts 200149036	404.02-00
	• Deferred Compensation 200128006	404.10-00
	• 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 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

	• Distributions	408.06-00
	200126041 200127027 200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044	
	• Prohibited Transactions	408.07-00
	200215061	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	200126040 200142022 200148051 200150034	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	200223066	
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i>	409.01-09
	200111053 200116051 200125090	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	200247059	
	• Funding Standard Account	412.01-00
	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 200135048 200141053 200141057 200141059 200148061 200148065 200148067 200148076 200148079 200202073 200210064 200229049 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 <b>200249011 200249012</b>	
	• Accrued Benefit Waiver	412.07-00
	200103077	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	200103075 200139032 200139032 200141046 200148054 200236046 200236046	
	• Service for Predecessor Employer	414.01-00
	200109050	
	• Employees of Controlled Group of Corporation	414.02-00
	200248029	
	• Employees of Businesses Under Common Control	414.03-00
	200125094	
	• Mergers and Consolidations of Plans or Transfers of Plan Assets	414.06-00
	200230042 200230042	
	• Governmental Plan	414.07-00
	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 200229050 200230043 200230043 200235032 200235032 200236048 200236048	

	<ul style="list-style-type: none"> <li>• Certain Employee Contributions 414.09-00</li> <li>200116049 200116055 200120042 200126042 200127049 200128060 200129037</li> <li>200129038 200129039 200130051 200130052 200137068 200204041 200204043</li> <li>200204049 200204050 200223070 200224034 200241045 200241045 200241045 200241045</li> <li>200241046 200241046 200241046 200241055 200241055 200241055 200241057</li> <li>200241057 200241057 200245056 200147054 200147055 200203076 200216035</li> <li>200221058 200221060 200221063 200231017 200231017 200236054 200236054</li> <li>200238052 200238052 200238052 200240054 200240054 200240054 200240054</li> <li><b>200249009</b></li> </ul>	
<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	
	<ul style="list-style-type: none"> <li>• Limitation for Defined Benefit Plans 415.01-00</li> <li>200109049 200115042 200132042 200151056 200133051 200148081</li> <li>• Limitation for Defined Contribution Plans 415.02-00</li> <li>200230044 200230044</li> <li>• <i>Annual Addition</i> 415.02-01</li> <li>200213033</li> </ul>	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	200113009 200137066 200219002 200203071	
	<ul style="list-style-type: none"> <li>• Qualified Asset Account 419.11-00</li> <li>200137062 200203073 200203074 200203075</li> <li>• Account Limit 419.12-00</li> <li>• <i>Collectively Bargained Funds</i> 419.12-02</li> <li>200137062</li> <li>• Ten or More Employer Plan Exception 419.14-00</li> <li>200127047 200219002 200133047</li> </ul>	
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b>	<b>419A.00-00</b>
	200113009 200119064 200210025	
<b>Section 420</b>	<b>Transfers to Retiree Health</b>	<b>420.00-00</b>
	200112063	
<b>Section 422</b>	<b>Incentive Stock Options</b>	<b>422.00-00</b>
	<ul style="list-style-type: none"> <li>• Stockholder Approval 422.03-00</li> <li>200139001 200139001</li> </ul>	
<b>Section 423</b>	<b>Employee Stock Purchase Plans</b>	<b>423.00-00</b>
	200102042 200241001 200241001 200241001 200139001 200139001 200244006	
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	200112021	
	<ul style="list-style-type: none"> <li>• Modification, Extension or Renewal of Options 424.01-00</li> <li>200207005</li> </ul>	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	<ul style="list-style-type: none"> <li>• Procedural Requirements for Making Election 444.03-00</li> <li>200106022 200106022 200151027 200222014</li> </ul>	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	200110031 200122019 200225006 200234069 200234069 200234069 200234069 200146025 200242001	

	• Clearly v. Not Clearly Reflecting Income 200213004 200146028 200242010	446.01-00
	• Reconstruction of Taxable Income	446.02-00
	• <i>Reasonable v. Unreasonable</i> 200140078	446.02-06
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
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	• <i>Consent Needed</i> 200102004 200146056	446.04-03
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	200127052 200128059 200130048 200130049 200130055 200149044 200149045	
	200151046 200151047 200211051 200213027 200214035 200214036 200220028	
	200223067 200233024 200233031 200243056 200141049 200147058 200147059	
	200148057 200148074 200150026 200208027 200216036 200236049 200236049	
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	200106044 200127052 200132040 200225046 200234071 200234071 200234071	
	200234071	
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	200107036 200108048 200114039 200117043 200126033 200149044 200151047	
	200204051 200206058 200211051 200213027 200214035 200214036 200222031	
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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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<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> <span style="float: right;"><b>1366.00-00</b></span>	
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<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>	
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<b>Section 1368</b>	<b>Distributions</b> <span style="float: right;"><b>1368.00-00</b></span>	
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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>	
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<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 200247002	<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 200247002	<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 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
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	• 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
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<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
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	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	200213018	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts	2001.02-00
	200118002	
<b>Section 2011</b>	<b>Credit for State Death Taxes</b>	<b>2011.00-00</b>
	200108040	
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b>	<b>2013.00-00</b>
	200218003	
<b>Section 2016</b>	<b>Recovery of Taxes Claimed as Credit</b>	<b>2016.00-00</b>
	200108040	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	200128021 200205002 200202032 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001	
	• 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 200247007	<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>	<b>2033.00-00</b>
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	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018 200247037	
	• 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 200247037	<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>

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**200249007**

• 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  
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
 200103053 200103059 200103060 200103062 200103063 200103064 200103065  
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 200248022

• Section 367; Foreign Corporations 9100.08-00  
 200147004

<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	9100.09-00
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<ul style="list-style-type: none"> <li>• Section 472; LIFO Election</li> </ul>	9100.11-00
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<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028	
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
200116027	
<ul style="list-style-type: none"> <li>• Section 927; FSC Election</li> </ul>	9100.18-00
200111042 200245036 200210062 200221040 200247043	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	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"> <li>• Other</li> </ul>	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"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>	9100.26-00
200138027	
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	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 200247005 200247010 200247015 200247016 200247036	
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
	• 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	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• 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	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Priorities (Section 507)	9115.30-00
	• <i>Penalties</i>	9115.30-09
	200109010	

<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 200133017	<b>9200.00-00</b>
<b>Section 9214</b>	<b>Leasing Shelter</b> 200224011 200227018 200134002 200218022	<b>9214.00-00</b>
	• Computer Leasing 200209001	9214.04-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200220001 200220002	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00
	• Not Able to Identify Under Present List	9999.98-00
	200101002 200102001 200102002 200102021 200102046 200103026 200103068 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 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 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 <b>200249001</b>	