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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury  
**Internal Revenue Service**

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Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure Unit, CC:CORP:T:D, Room 2613, 1111 Constitution Avenue, N.W., Washington, DC 20224; (202) 622-7570.

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	<ul style="list-style-type: none"> <li>• <i>Time in which Election must be made</i> <span style="float: right;">338.01-02</span></li> </ul>
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	<ul style="list-style-type: none"> <li>• International Aspects of Section 338 <span style="float: right;">338.50-00</span></li> </ul> <p>200246021 200246021 200246021</p>
	<ul style="list-style-type: none"> <li>• Adjusted Gross-Up Basis (AGUB) <span style="float: right;">338.60-00</span></li> </ul> <p>200246021 200246021 200246021</p>
	<ul style="list-style-type: none"> <li>• Allocation of AGUB Among Target Assets <span style="float: right;">338.70-00</span></li> </ul> <p>200246021 200246021 200246021</p>
<b>Section 346</b>	<p><b>(Amended-1982) Partial Liquidation Defined <span style="float: right;">346.00-00</span></b></p>
	<ul style="list-style-type: none"> <li>• Termination of a Business <span style="float: right;">346.02-00</span></li> </ul> <p>200229005 200229005 200229005 200229005 200229005</p>
<b>Section 351</b>	<p><b>Transfer to Corporation Controlled by Transferor <span style="float: right;">351.00-00</span></b></p> <p>200204002 200206006 200208022 200209029 200211030 200212012 200214025  200217021 200218022 200224011 200224026 200235005 200235005 200237004  200242006</p>
	<ul style="list-style-type: none"> <li>• Control v. No Control by Transferor <span style="float: right;">351.01-00</span></li> </ul> <p>200244008</p>
	<ul style="list-style-type: none"> <li>• Series of Transactions <span style="float: right;">351.02-00</span></li> </ul> <p>200211030 200236008 200236008</p>
<b>Section 355</b>	<p><b>Distribution of Stock and Securities of a Controlled Corporation <span style="float: right;">355.00-00</span></b></p> <p>200201032 200201032 200204034 200209029 200212012 200215031 200221009  200224009 200227016 200229015 200229015 200229015 200229015 200229015  200229025 200229025 200229025 200229025 200229025 200230006 200230006  200234061 200234061 200234061 200234061 200234064 200234064 200234064  200234064 200236044 200236044 200239005 200239005 200239005 200239006  200239006 200239006 200243049 200245012 200245029 200245043 200248026  200252063 <b>200252063</b></p>

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	200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200251012 200251012 200251012 200252058 <b>200252058</b>	
	• Split-Off	355.01-01
	200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200252072 <b>200252072</b>	
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	200202060	
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	200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200250017	
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	200211019	
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	200205035 200215047 200242028 200252088 <b>200252088</b>	
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	200203015 200221046 200252002 <b>200252002</b>	
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	200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051	

	• Statutory Merger or Consolidation (Type "A") 200203058 200213019 200234044 200234044 200234044 200234044 200250024	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200236005 200236005 200250023	368.01-01
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	• Assets for Control of Transferee (Type "D") 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200204034 200205001 200205034 200206022 200207025 200209018 200209029 200209047 200211032 200212012 200213016 200214014 200214021 200215031 200216006 200217006 200217051 200218021 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061 200234061 200234061 200236038 200236038 200236044 200236044 200237022 200239005 200239005 200239005 200239006 200239006 200239006 200239022 200239022 200239022 200243028 200243032 200243036 200244014 200245009 200245043 200247019 200247020 200247021 200247022 200247023 200247047 200251012 200251012 200251012 200252055 <b>200252055 200252058 200252058 200252063 200252063</b> 200252072 <b>200252072</b>	368.04-00
	• Recapitalization (Type "E") 200206028 200208017 200211035 200213001 200213002 200213003 200232016 200236008 200236008	368.05-00
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	• <i>Closing of the Books</i> 200220016	382.02-05
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	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200230044 200230044 200248029	401.04-00
	• Required Distributions 200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200250043 200252097 <b>200252097</b>	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031	401.06-02
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	• Exempt Trust 200230044 200230044	402.01-00
	• Amounts Distributed or Made Available to Beneficiary 200231019 200231019	402.06-00
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	200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013	
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	200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070	
	• Pension Trust or Annuity Plans	404.01-00
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	200204048 200210066	
	• Rollover Contributions	408.03-00
	200208031 200221048 200245055	
	• Individual Retirement Annuity	408.05-00
	200222032 200225038 200225039	
	• Distributions	408.06-00
	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044	
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	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver 412.06-00  200202073 200210064 200214030 200229049 200229049 200229049 200229049  200229049 200230045 200230045 200235034 200235034 200236055 200236055  200242043 200247053 200248028 200249011 200249012 200251020 200251020  200251020 200251021 200251021 200251021 200251022 200251022 200251022  200251023 200251023 200251023 200252099 <b>200252099</b></li> </ul>	
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	<ul style="list-style-type: none"> <li>• Employees of Controlled Group of Corporation 414.02-00  200248029</li> <li>• Mergers and Consolidations of Plans or Transfers of Plan Assets 414.06-00  200230042 200230042</li> <li>• Governmental Plan 414.07-00  200230042 200230042 200244021</li> <li>• Church Plan 414.08-00  200207027 200229050 200229050 200229050 200229050 200229050 200230043  200230043 200235032 200235032 200236048 200236048 200239036 200239036  200239036 200243053 200250041 200251015 200251015 200251015 200252095  <b>200252095</b></li> <li>• Certain Employee Contributions 414.09-00  200203076 200204041 200204043 200204049 200204050 200216035 200221058  200221060 200221063 200223070 200224034 200231017 200231017 200236054  200236054 200238052 200238052 200238052 200240054 200240054 200240054  200240054 200241045 200241045 200241045 200241046 200241046 200241046  200241055 200241055 200241055 200241057 200241057 200241057 200245056  200249009</li> </ul>	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans 415.00-00</b> 200219042 200229051 200229051 200229051 200229051 200229051	
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans 415.02-00  200230044 200230044</li> <li>• <i>Annual Addition</i> 415.02-01  200213033</li> </ul>	
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	200245038 200246006 200246006 200246006 200248016	
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	200210019 200217052 200234056 200234056 200234056 200234056	
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<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 200202033 200207018 200209007 200209008 200210018 200210056 200210061 200213011 200213014 200215032 200217024 200217036 200217037 200221032 200223019 200224001 200226042 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008 200244008 • Amount Realized 200244009 • <i>Property Differing Materially</i> 200210029 200227020	<b>1001.00-00</b> 1001.02-00 1001.02-07
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	• Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024	1012.06-00
	• Property Received From Services 200244008	1012.10-00
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	• Transfer in Trust After December 31, 1920 200213014	1015.03-00
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
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	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016	1031.05-00
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	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
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	• Transfers Incident to Divorce 200221021	1041.01-00

<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027	<b>1042.00-00</b>
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<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024	<b>1060.00-00</b>
<b>Section 1082</b>	<b>Basis for Determining Gain or Loss</b> 200240006 200240006 200240006 200240006	<b>1082.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>  • Mixed Straddles  • <i>Mixed Straddle Account</i> 200206048 200206049 200212003	<b>1092.00-00</b>  1092.05-00  1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200211042 200215037 200218034 200243002  • Depreciable Property Used In Trade or Business 200243002  • Securities  • <i>Business Hedges</i> 200221008	<b>1221.00-00</b>  1221.06-00  1221.12-00  1221.12-02
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<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030  • Decedent and Estate 200213014	<b>1223.00-00</b>  1223.01-00
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 200215037	<b>1231.00-00</b>
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<b>Section 1301</b>	<b>Averaging of Farm Income</b> 200213026	<b>1301.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 200232001 200242037	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>  • Determination v. No Determination 200251001 200251001 200251001	<b>1313.00-00</b>  1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 200235030 200235030	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200235007 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238011 200238012 200238012 200238012 200247030  • Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023  • <i>Non-Resident Alien as Shareholder</i> 200226031  • <i>More than One Class of Stock</i> 200221035 200226032  • Certain Trusts Permitted as Shareholders  • <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018  • <i>Electing Small Business Trusts</i> 200227021  • <i>Qualified Subchapter S Subsidiary</i> 200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 <b>200252075 200252085 200252085</b>	<b>1361.00-00</b>  1361.01-00  1361.01-03  1361.01-04  1361.03-00  1361.03-02  1361.03-03  1361.05-00
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• *Election After Termination*  
200218017 200239007 200239007 200239007 200245021

1362.01-02



• Late Elections

1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034  
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200251011 200251011 200252030 **200252030 200252031 200252031 200252034**  
**200252034 200252057 200252057 200252062 200252062 200252068 200252068**  
 200252075 **200252075 200252089 200252089 200252090 200252090**

• Termination of Election 1362.02-00  
 200215039 200226009

• Ceases to be Small Business Corporation 1362.02-02  
 200240038 200240038 200240038 200240038 200250006 200250007 200250008

• Passive Investment Income 1362.02-03  
 200203017 200205019 200206023 200206030 200206031 200208007 200210041  
 200210042 200210045 200210046 200211001 200215045 200217008 200217012  
 200217023 200217034 200217045 200218033 200220024 200221027 200224021  
 200226024 200226025 200227004 200229003 200229003 200229003 200229036  
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 200247027 200247028 200247029 200252036 **200252036 200252037 200252037**

• S Termination Year 1362.03-00  
 200207021 200210043 200219013 200227028 200229039 200229039 200229039  
 200229039 200229039

• Inadvertent Terminations 1362.04-00  
 200201027 200201027 200203057 200204027 200205004 200205024 200206011  
 200207017 200209019 200212010 200212011 200215043 200216008 200217010  
 200217011 200218007 200221014 200222016 200223003 200226006 200226027  
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**200252042 200252042 200252043 200252043 200252044 200252044 200252045**  
**200252045 200252046 200252046 200252047 200252047 200252048 200252048**  
 200252049 **200252049 200252050 200252050 200252051 200252051 200252052**  
**200252052 200252053 200252053 200252054 200252054 200252078 200252078**

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 200207015 200223052 200230030 200230030

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**Section 1374 Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- 1374.00-00**  
 tus After 12/31/86)  
 200205028 200240002 200240002 200240002 200240002 200247002

**Section 1375 Tax Imposed On Certain Passive Investment Income 1375.00-00**  
 200210041 200210042 200210045 200210046 200218033

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	200209024 200210033 200224017 200239029 200239029 200239029	
<b>Section 1388</b>	<b>Definitions; Special Rules</b>	<b>1388.00-00</b>
	200206044 200226037 200244013 200252027 <b>200252027</b>	
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b>	<b>1396.00-00</b>
	200214016	
<b>Section 1398</b>	<b>Rules Relating to Individual's Title 11 Cases</b>	<b>1398.00-00</b>
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
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	200222008	
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	200219011 200244017	
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	• <i>Liability of Withholding Agent</i> 200243003	1441.01-02
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	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.08-00
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	• Intercompany Transactions 200209025	1502.13-00
	• <i>Stock of Members</i> 200232028	1502.13-01
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023	1502.21-00

	• Investment Adjustment 200215002	1502.32-00
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	• <i>When Group Remains in Existence</i> 200232016	1502.75-10
	• Taxable Year of Members of Group 200227001	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• <i>Alternative Agents of the Group</i> 200235011 200235011	1502.77-01
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Consolidated Loss 200221018	1503.04-00
	• <i>Dual Resident Corporation</i> 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 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 200243043 200245036 200245037 200247043 200250011	1503.04-04
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	200201014 200201014 200238029 200238029 200238029 200251009 200251009 200251009	
	• Affiliated Group v. Not an Affiliated Group 200252060 <b>200252060</b>	1504.01-00
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200213018	1504.02-01
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	• Determination of Amount of Adjusted Taxable Gifts 200252032 <b>200252032</b>	2001.02-00
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b>	<b>2013.00-00</b>
	200218003	
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	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200203031 200236041 200236041 200247007	

	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
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	• Method of Election	2032A.08-00
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	• Transfer v. Not a Transfer 200213014	2036.11-00
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Section 9100

Extension of Time for Making Certain Elections

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200252079 **200252079 200252082 200252082 200252086 200252086**

• Section 42; Low-Income Housing Credit  
200217013

9100.01-00

• Section 59(e)

9100.02-00

<ul style="list-style-type: none"> <li>• <i>R and D Expenditures</i></li> </ul>	9100.02-03
200210055	
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1)</li> </ul>	9100.06-00
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200237018 200245049 200247044 200249006 200252003 <b>200252003 200252004</b>	
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200252016 <b>200252016 200252017 200252017 200252018 200252018 200252019</b>	
<b>200252019 200252020 200252020 200252021 200252021 200252022 200252022</b>	
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<b>200252026</b>	
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T</li> </ul>	9100.07-00
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200250028	
<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 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
200250003	
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
200229028 200229028 200229028 200229028 200229028	
<ul style="list-style-type: none"> <li>• Section 927; FSC Election</li> </ul>	9100.18-00
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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
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<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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200252076 <b>200252076</b>	

	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200251006 200251006 200251006 200252034 <b>200252034 200252035 200252035 200252068 200252068</b> 200252081 <b>200252081</b>	9100.31-00
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i> 200251003 200251003 200251003	9114.01-20
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Ireland</i> 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 <b>200252071</b>	9114.03-19
	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025	9114.03-38
	• <i>United Kingdom</i> 200225016	9114.03-42
	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
	• <i>Slovak Republic</i> 200251003 200251003 200251003	9114.03-48
<b>Section 9214</b>	<b>Leasing Shelter</b> 200218022 200224011 200227018	<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>
	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00



• Not Able to Identify Under Present List

9999.98-00

200202063 200202070 200205045 200205046 200205047 200206001 200206002  
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