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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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	200205050 200208028 200208029 200208030 200208033 200211047 200213029	
	200216034 200222032 200225038 200225039 200229048 200229048 200229048	
	200229048 200229048 200234070 200234070 200234070 200234070 200240051	
	200240051 200240051 200240051 200247050 200247052 200249013 200250037	
	200250039 200307095 200307095 200311043 200313020 200317046 200317048	
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	200208031 200209057 200209058 200209059 200221048 200221051 200221056	
	200221059 200221061 200223065 200236052 200236052 200245055 200248030	
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	200234074 200235038 200235038 200235039 200235039 200235040 200235040	
	200235041 200235041 200244023 200248030 200248031 200317041 200317043	
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	200244021 200307093 200307093	
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	• Certain Employee Contributions 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 200304039 200304040 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026 200316041 200317024 200317034 200318074	414.09-00
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	• Clearly v. Not Clearly Reflecting Income 200213004 200242010	446.01-00
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	200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043	
	• Annual Theory 200210019 200217052 200234056 200234056 200234056 200234056	451.01-00
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	• Eligible Deferred Compensation Plan Defined 200303041 200303041	457.05-00
	• <i>Plan</i> 200303058 200303058	457.05-01
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	200238022 200238025 200238025 200238025	
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	200230001 200230001	
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	200307094 200307094 200317035 200317038	
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	200214035 200214036	
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	200211051 200216037 200222030 200225042 200304036	
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	200204039 200205048 200205049 200206057 200218036 200218041 200218042	
	200219036 200219039 200221050 200222034 200225042 200232036 200233027	
	200233028 200233029 200233030 200234065 200234065 200234065 200234065	
	200234066 200234066 200234066 200234066 200234067 200234067 200234067	
	200234067 200234068 200234068 200234068 200234068 200234072 200234072	
	200234072 200234072 200238050 200238050 200238050 200241056 200241056	
	200241056	
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	200203069 200225046 200236051 200236051 200243056 200304036	
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	200203070 200206058 200211051 200214035 200214036 200216036 200218037	
	200233025 200238051 200238051 200238051 200240053 200240053 200240053	
	200240053 200241050 200241050 200241050 200245057 200304041 200304042	
	200305032 200311042 200316043	
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	200211053 200311037	
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	200203073 200203074 200203075 200211053 200223068	
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	200205049 200206057 200215054 200215055 200215056 200216032 200216033	
	200219043 200219044 200221064 200221065 200221066 200221067 200221068	
	200221069 200226045 200229052 200229052 200229052 200229052 200229052	
	200229053 200229053 200229053 200229053 200229053 200233027 200233028	
	200233029 200233030 200234065 200234065 200234065 200234065 200234066	
	200234066 200234066 200234066 200234067 200234067 200234067 200234067	
	200234068 200234068 200234068 200234068 200234072 200234072 200234072	
	200234072 200238048 200238048 200238048 200238048 200238049 200238049	
	200238049 200238050 200238050 200238050 200241049 200241049 200241049	
	200241056 200241056 200242045 200242046 200243051 200243057 200244024	
	200244026 200244027 200245054 200246035 200246035 200246035 200247057	
	200247060 200302049 200304025 200302049 200313021 200313022	
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	200221050	
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	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 200301020 200303027 200303027 200306010 200306010 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 200313002 200314007 200314021 200315001 200315015 200318064 200319004 <b>200319004 200319005 200319005</b>	
	• Allocation of Sales Price 200315040	1001.01-00
	• Amount Realized 200244009	1001.02-00
	• Real Property Taxes Paid by the Purchaser 200303023 200303023	1001.02-02
	• Property Differing Materially 200210029 200227020	1001.02-07
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	• Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	1012.06-00
	• Property Received From Services 200244008	1012.10-00
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	200240018 200240018 200240018 200240018 200311030	
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 <b>200319004</b> 200319005 <b>200319005</b>	
	• Transfer in Trust After December 31, 1920 200213014	1015.03-00

	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200313002	1015.03-01
<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
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200251008 200251008 200251008 200251014 200251014 200251014	
	• 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
	• Basis 200244010	1031.08-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200232028	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200236003 200236003 200246015 200246015 200246015 200315021	<b>1033.00-00</b>
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b>	<b>1035.00-00</b>
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 200221042 200233022 200317011	<b>1041.00-00</b>
	• 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>
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01

<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 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	<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>	<b>1092.00-00</b>
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200211042 200215037 200218034 200243002	<b>1221.00-00</b>
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200221008	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200209007 200209008 200215037	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 <b>200319004 200319005</b> <b>200319005</b>	<b>1223.00-00</b>
	• Decedent and Estate 200213014	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>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200209007 200209008	<b>1234A.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Trans- action)</b> 200219017 200219019 200219020 200219021 200219026 200249002	<b>1235.00-00</b>
	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
<b>Section 1241</b>	<b>Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)</b> 200218034	<b>1241.00-00</b>
<b>Section 1259</b>	<b>Constructive Sales of Appreciated Financial Positions</b> 200217039 200236045 200236045	<b>1259.00-00</b>
<b>Section 1291</b>	<b>PFIC Interest on Tax Deferral</b>	<b>1291.00-00</b>
	• Paying Elections by QEF Shareholders	1291.06-00



	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i>	1291.06-02
	200303024 200303024	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i>	1295.02-02
	200212014 200245034 200303024 200303024	
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	200213026	
<b>Section 1311</b>	<b>Correction of Error</b>	<b>1311.00-00</b>
	200232001 200242037	
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination	1313.01-00
	200251001 200251001 200251001	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>	<b>1341.00-00</b>
	200235030 200235030	
	• Amount Previously Included in Income v. Not Included	1341.02-00
	200310001 200310001 200310001	
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	200211032 200215006 200229037 200229037 200229037 200229037 200229037	
	200229038 200229038 200229038 200229038 200229038 200234062 200234062	
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	200238006 200238006 200238006 200238007 200238007 200238007 200238008	
	200238008 200238008 200238009 200238009 200238009 200238010 200238010	
	200238010 200238011 200238011 200238011 200238012 200238012 200238012	
	200247030 200306013 200306013 200316005	
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	200201005 200201005 200205044 200248023 200313004	
	• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
	200226031	
	• <i>More than One Class of Stock</i>	1361.01-04
	200221035 200226032 200308035 200308035 200314016	
	• Certain Trusts Permitted as Shareholders	1361.03-00
	200311019	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	200217011 200218031 200227022 200227027 200233020 200238023 200238023	
	200238023 200246018 200246018 200246018	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	200227021	
	• Qualified Subchapter S Subsidiary	1361.05-00
	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 200252075 200252085 200252085 200303031 200303031 200311010	
	200318001 200318043	

**Section 1362**

**Election by Small Business Corporation**

**1362.00-00**

200202023 200210048 200215035 200217014 200217026 200219023 200220021  
200220022 200220023 200221003 200221005 200221007 200221024 200226021  
200227021 200227025 200236012 200236012 200246010 200246010 200246010  
200308044 200250002 200252056 200252056 200308044

• Eligible v. Ineligible

1362.01-00

200217048 200222009 200306026 200306026

• *Election After Termination*

1362.01-02

200218017 200239007 200239007 200239007 200245021

## • Late Elections

200201011 200201011 200201016 200201016 200201018 200201018 200201034  
 200201034 200202029 200202030 200202031 200202037 200202038 200202039  
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200315011 200315014 200315017 200316002 200316007 200316009 200316010  
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200318003 200318004 200318015 200318016 200318019 200318021 200318022  
200318023 200318024 200318028 200318029 200318030 200318032 200318036  
200318049 200318050 200318052 200318065

• Termination of Election  
200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*  
200240038 200240038 200240038 200240038 200250006 200250007 200250008  
200303032 200303032 200316030

1362.02-02

• *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  
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200252036 200252037 200252037 200302024 200303046 200303046 200308002  
200309021 200310022 200310022 200310022 200316015 200316020 200317002  
200317004 200318020

• 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 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 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 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	200207015 200223052 200230030 200230030 200308033 200308033	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>	<b>1367.00-00</b>
	200223052	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>	<b>1374.00-00</b>
	200205028 200240002 200240002 200240002 200240002 200247002	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	200210041 200210042 200210045 200210046 200218033	
<b>Section 1377</b>	<b>Definitions and Special Rules</b>	<b>1377.00-00</b>
	• Post-termination Transition Period	1377.02-00
	200207015 200223052 200230030 200230030	
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<b>Section 7405</b>	<b>Action for Recovery of Erroneous Refunds</b> 200251002 200251002 200251002	<b>7405.00-00</b>
<b>Section 7422</b>	<b>Civil Actions for Refund</b> 200202069	<b>7422.00-00</b>
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	• Discovery	7602.04-00
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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 200202054 200202055 200203027 200203031 200203035 200203036 200203037  
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 200318012 200318013 200318014 200318032 200318040 200318043 200318053  
 200318056 200318057 200318061 200318063 200319008 **200319008**

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200201030 200201030 200202046 200202049 200202058 200202067 200204033  
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 200252022 200252023 200252023 200252024 200252024 200252025 200252025  
 200252026 200252026 200301021 200303050 200303050 200308047 200311022  
 200314023 200315018 200315019 200316013 200316014

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200202066 200203056 200204036 200211027 200213025 200216009 200220013  
 200224019 200227019 200227038 200232023 200232024 200234027 200234027  
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<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 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
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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
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<ul style="list-style-type: none"> <li>• Section 927; FSC Election</li> </ul>	9100.18-00
200210062 200221040 200245036 200247043 200304001 200313018 200316039	
<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
200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 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 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068	
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
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• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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	200201025 200201025 200224025	
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	• 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 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001	