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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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	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 200302030 200302044	
	200308004 200308048 200251012 200251012 200251012 200252055 200252055	
	200252058 200252058 200252063 200252063 200252072 200252072 200301011	
	200301040 200302030 200302044 200303036 200303036 200303057 200303057	
	200305009 200306012 200306012 200308004 200308048 200309020 200310009	
	200310009 200310009 200311023 200311024 200312011 200312011 200312011	
	200312011 200312011 200312011 200312023 200312023 200312023 200312023	
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	200216034 200222032 200225038 200225039 200229048 200229048 200229048	
	200229048 200229048 200234070 200234070 200234070 200234070 200240051	
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	200221059 200221061 200223065 200236052 200236052 200245055 200248030	
	200248031 200250043 200252097 200252097 200317041 200317043 200317044	
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	200222032 200225038 200225039	
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	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037	
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	200242042 200306038 200306038	
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	200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200321025 200321026 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200252099 200252099 200301042 200301043 200301044 200305029 200315030 200315036 200315037 200317052 200317053 200317054	
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	200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200302021 200302023 200302027 200302028 200302041	
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	• Title-Holding Company 200214035 200214036	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 200211051 200216037 200222030 200225042 200304036 200321021	501.03-00
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
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200233024	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
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<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
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<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
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<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
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<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i></li> </ul>	501.08-00
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<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i></li> </ul>	501.09-00
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<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i></li> </ul>	501.09-01
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<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i></li> </ul>	501.09-02
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<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
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<ul style="list-style-type: none"> <li>• <i>Income Inures v. does Not Inure to Private Individual</i></li> </ul>	501.32-00
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<b>Section 952</b>	<b>Subpart F Income Defined</b>	<b>952.00-00</b>
	200305016	
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 200201021 200201021 200242023 200246022 200246022 200246022 200311001	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
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	• Foreign Base Company Sales Income 200220005	954.03-00
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	• <i>Related Group Elections</i> 200235010 200235010	955.02-01
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	• U.S. Property Defined 200229030 200229030 200229030 200229030 200229030	956.03-00
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	• Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation 200223022	960.03-00
<b>Section 962</b>	<b>Election by Individuals to be Subject to Tax at Corporate Rates</b> 200247033 200247034	<b>962.00-00</b>
<b>Section 985</b>	<b>Functional Currency</b> 200221017 200303021 200303021	<b>985.00-00</b>
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 200206006 200237003	<b>988.00-00</b>
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</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 200321015 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 200319004 200319005 200319005	
	• Allocation of Sales Price 200315040	1001.01-00
	• Amount Realized 200244009	1001.02-00
	• <i>Real Property Taxes Paid by the Purchaser</i> 200303023 200303023	1001.02-02
	• <i>Property Differing Materially</i> 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	1012.06-00
	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	
	• Property Received From Services	1012.10-00
	200244008	
<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	1014.06-00
	200210051	
<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 200319004 200319005 200319005	
	• Transfer in Trust After December 31, 1920	1015.03-00
	200213014	
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i>	1015.03-01
	200313002	
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Improvements, Additions, Other Capital Charges	1016.07-00
	200229014 200229014 200229014 200229014 200229014	
<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	1031.02-00
	200224004	
	• Like Kind Real Estate	1031.03-00
	200219006	
	• Deferred Exchanges	1031.05-00
	200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016	
	• Basis	1031.08-00
	200244010	
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b>	<b>1032.00-00</b>
	200232028	
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	200236003 200236003 200246015 200246015 200246015 200315021	
	• General Rule	1033.01-00
	<b>200322017</b>	
	• Definition of Involuntary Conversion Events	1033.02-00
	200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	
	• Property Similar or Related in Service or Use	1033.03-00
	200239009 200239009 200239009 200239012 200239012 200239012	
<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 200319004 200319005 200319005	<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 Transaction)</b>	<b>1235.00-00</b>
	200219017 200219019 200219020 200219021 200219026 200249002	
	• Sale of Patent v. Sale of Services	1235.03-00
	200249002	
	• Substantial Rights v. No Substantial Rights	1235.04-00
	200249002	
<b>Section 1241</b>	<b>Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)</b>	<b>1241.00-00</b>
	200218034	
<b>Section 1259</b>	<b>Constructive Sales of Appreciated Financial Positions</b>	<b>1259.00-00</b>
	200217039 200236045 200236045	
<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>
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	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	
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	200247030 200306013 200306013 200316005	
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	200201005 200201005 200205044 200248023 200313004 200320008 200320008	
	• <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 200311019	1361.03-00
	• <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	1361.03-02
	• <i>Electing Small Business Trusts</i> 200227021	1361.03-03
	• Qualified Subchapter S Subsidiary 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	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	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 200217048 200222009 200306026 200306026	1362.01-00
	• <i>Election After Termination</i> 200218017 200239007 200239007 200239007 200245021	1362.01-02

• Late Elections

1362.01-03

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• 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

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 200317004 200318020

• S Termination Year

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039  
 200229039 200229039

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	200229046 200230018 200230018 200232015 200234038 200234038 200234038	
	200234038 200241044 200241044 200241044 200252032 200252032 200306008	
	200306008 200306009 200306009	
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	200234017 200236021 200236021 200240020 200240020 200240020 200240020	
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**Section 7871**

**Indian Tribal Governments Treated As States For Certain Purposes**

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200247012

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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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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 200303038 200303038 200307063 200307063 200318059	
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
200321007	
<ul style="list-style-type: none"> <li>• Section 927; FSC Election</li> </ul>	9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009 200313018 200316039 200320012 200320012	
<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>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
200206050	

• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
200202003 200202004 200202005 200202006 200202007 200202008 200202009	
200202010 200202011 200202012 200202013 200202014 200202015 200202016	
200202017 200202018 200202019 200202020 200204019 200204024 200204025	
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200320014	

<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
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	200221002	
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
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	200251003 200251003 200251003	
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	200216010 200236023 200236023 200238031 200238031 200238031 200239030	
	200239030 200239030 200243029 200321013 200252071 200252071 200301039	
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	200201025 200201025 200224025	
	• United Kingdom	9114.03-42
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	• Czech Republic	9114.03-43
	200251003 200251003 200251003	

	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
<b>Section 9214</b>	<b>Leasing Shelter</b>	<b>9214.00-00</b>
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200220001 200220002	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
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	200202063 200202070 200205045 200205046 200205047 200206001 200206002	
	200208025 200208026 200210001 200210032 200210063 200211007 200211045	
	200212031 200212032 200212033 200213007 200215050 200215052 200216026	
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	200312002 200312002 200312002 200316001 <b>200322001</b>	