

Publication 1078  
Issue: 07/03/2003

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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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	• Recapitalization (Type "E")	368.05-00
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	• Sale of Patent v. Sale of Services 200249002	1235.03-00
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200311019

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**Election by Small Business Corporation**

**1362.00-00**

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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 200324050

1362.02-02

• *Passive Investment Income*

1362.02-03

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**200327029 200252036 200252036 200252037 200252037 200302024 200303046**  
200303046 200308002 200309021 200310022 200310022 200310022 200316015  
200316020 200317002 200317004 200318020 200323013 200324027 200324028  
200324029 200324030 200326014 200326018

• *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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200311008 200311010 200311019 200315020 200316004 200316012 200318018  
200318035 200320001 200320001 200320025 200320025 200323042 200326016  
200326027 200326028

**Section 1366**

**Pass-Thru of Items to Shareholders**

**1366.00-00**

200207015 200223052 200230030 200230030 200308033 200308033

**Section 1367**

**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders**

**1367.00-00**

200223052

**Section 1374**

**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)**

**1374.00-00**

200205028 200240002 200240002 200240002 200240002 200247002 200320013  
200320013

<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 200210041 200210042 200210045 200210046 200218033	<b>1375.00-00</b>
<b>Section 1377</b>	<b>Definitions and Special Rules</b> • Post-termination Transition Period 200207015 200223052 200230030 200230030	<b>1377.00-00</b> 1377.02-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200209024 200210033 200224017 200239029 200239029 200239029 200314002	<b>1381.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037 200244013 200252027 200252027	<b>1388.00-00</b>
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b> 200214016	<b>1396.00-00</b>
<b>Section 1398</b>	<b>Rules Relating to Individual's Title 11 Cases</b> • Cases Under Chapter 7 or 11 200217003	<b>1398.00-00</b> 1398.01-00
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200222008 200325002 200325002	<b>1401.00-00</b>
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<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200219011 200244017 • Who must Withhold • <i>Liability of Withholding Agent</i> 200243003 • Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	<b>1441.00-00</b> 1441.01-00 1441.01-02 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> • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	<b>1445.00-00</b> 1445.07-00
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b> • Partner's Credit For Withholding Taxes 200251013 200251013 200251013	<b>1446.00-00</b> 1446.08-00

<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 200247002	<b>1502.00-00</b>
	• Intercompany Transactions 200209025 200302002 200302002	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 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	1502.75-00
	• <i>When Group Remains in Existence</i> 200232016	1502.75-10
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• <i>Alternative Agents of the Group</i> 200235011 200235011 200307077 200307077	1502.77-01
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• 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 200304001 200304028 200321008 <b>200327036 200250011 200313018 200316039 200318068</b> 200320012 200320012 200323032	1503.04-04
<b>Section 1504</b>	<b>Definitions</b> 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	<b>1504.00-00</b>



	• Affiliated Group v. Not an Affiliated Group 200252060 200252060	1504.01-00
	• 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> 200213018	1504.02-01
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032	2001.02-00
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b> 200218003	<b>2013.00-00</b>
<b>Section 2031</b>	<b>Definition</b> 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	<b>2031.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 200203031 200236041 200236041 200247007 200302007 200302007	<b>2032.00-00</b>
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200234037 <b>200327043 200318053</b> 200324048	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<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> 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	<b>2033.00-00</b>
	• 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 200303016 200303016 200314009	2035.01-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016	<b>2036.00-00</b>
	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Life Insurance Trusts 200314009	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> 200213014	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016	<b>2038.00-00</b>
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b>  • Amount to Be Included 200210009	<b>2039.00-00</b>  2039.02-00
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018  • Pre-1942 Powers 200205033  • General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	<b>2041.00-00</b>     2041.01-00  2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200303016 200303016 200314009  • Insurance Receivable by Other Beneficiaries  • <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	<b>2042.00-00</b>  2042.04-00  2042.04-03
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023  • Inclusion of Property in which Decedent had Qualifying Income Interest for Life  • <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	<b>2044.00-00</b>  2044.01-00  2044.01-01
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200241044 200241044 200241044  • Claims Against the Estate  • <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	<b>2053.00-00</b>  2053.09-00  2053.09-13
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009  • To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005  • To Trustee or Fraternal Society for Charitable Purposes 200322013  • <i>Presently Ascertainable Charitable Remainder</i> 200227015	<b>2055.00-00</b>     2055.02-00  2055.03-00  2055.03-03

	• Transfers Not Exclusively for Charitable Purposes	2055.07-00	
	• <i>Transfers Subject to Condition</i> 200202032	2055.07-02	
	• Modification of Will	2055.09-00	
	• <i>Contest</i> 200252077 200252077 200306002 200306002	2055.09-02	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009	2055.12-00	
	• <i>Unitrust Lead Interest</i> 200218029	2055.12-06	
	• <i>Guaranteed Annuity Lead Interest</i> 200230022 200230022	2055.12-07	
	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009	2055.12-10	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>	
	200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023		
	• Terminable Interests	2056.01-00	
	• <i>Life Estate</i> 200222024 200224016 200319002 200319002	2056.01-01	
	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012 200318039	2056.07-00	
	• <i>Effective Election</i> 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010	2056.07-01	
	• Special Rule for Charitable Remainder Trusts 200204022 200232015	2056.08-00	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>	
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00	
	• Imposition of Estate Tax	2056A.03-00	
	• <i>Distributions Before Death of the Spouse</i> 200309006	2056A.03-01	
	• Effective Election 200211021	2056A.04-00	
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b>	<b>2057.00-00</b>	<b>R</b>
	200246024 200246024 200246024 200252084 200252084 200302031 200302031		
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b>	<b>2057.00-00</b>	<b>R</b>
	200313001 200317008		
<b>Section 2104</b>	<b>Property Within U.S.</b>	<b>2104.00-00</b>	
	200243031		
<b>Section 2107</b>	<b>Expatriation to Avoid Tax</b>	<b>2107.00-00</b>	
	200303037 200303037		
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	• Apportionment of Tax According to State Law 200206024	2205.01-00
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 200223047	<b>2207A.00-00</b>
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<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b> 200303015 200303015	<b>2209.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 200315015 200319004 200319004 200319004 200319004 200319005 200319005 200320015 200320015	<b>2501.00-00</b>
	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	2501.01-00
	• Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S. 200303015 200303015	2501.06-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 200318064	<b>2511.00-00</b>
	• Consideration 200209007 200209008	2511.02-00
	• Retention of Powers	2511.07-00
	• <i>Relinquishment of Power</i> 200324018	2511.07-05
	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	2511.11-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 200212006 200223013 200223014 200233022 200245053	<b>2512.00-00</b>
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 200205027 200213013 200320010 200320010	<b>2513.00-00</b>
	• Joint and Several Liability 200205027	2513.03-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200247013 200303016 200303016 200324018	<b>2514.00-00</b>
	• Power Created on or Before October 21, 1942 200205033	2514.01-00
	• Power Created After October 21, 1942 200311020	2514.02-00
	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00

<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 200221021 200221042	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 200204022 200208028 200208029 200208030 200208033 200225015 200232015	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200302029 200302029	2518.01-00
	• Disclaimer of Less than an Entire Interest 200230022 200230022 200302029 200302029 200303020 200303020	2518.02-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 200205008 200207026 200215032	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b> 200210051 200223013 200223014 200314012	<b>2523.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 200202033 200203029 200203030 200206045 200209022 200209033 200209034 200209037 200209038 200210029 200210054 200210056 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200215001 200218023 200218035 200219028 200219029 200221032 200223019 200224001 200225029 200226042 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241038 200241038 200241038 200241041 200241041 200241041 200242022 200242031 200242032 200242033 200242034 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200247037 200302004 200308045 200252064 200252064 200302004 200303027 200303027 200303030 200303030 200305024 200308045 200312006 200312006 200312006 200312006 200312006 200312006 200312007 200312007 200312007 200312007 200312007 200312007 200312008 200312008 200312008 200312008 200312008 200312008 200312009 200312009 200312009 200312009 200312009 200312009 200314003 200314007 200314011 200315013 200316023 200319004 200319004 200319004 200319004 200319005 200319005 200320011 200320011 200323011 200324001 200324004 200324005 200324006 200324007 200324008 200324009 200324010 200324051 200326001 200326002	<b>2601.00-00</b>
	• Exceptions 200203029 200241041 200241041 200241041	2601.03-00
	• <i>Irrevocable Trusts</i> 200201017 200201017 200201020 200201020 200203029 200207018 200211034 200217035 200222012 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083 200306027 200306027 200306028 200306028 200310021 200310021 200310021 200315002 200315015 200320015 200320015 200326029	2601.03-01

	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200217036 200217037 200227020 200313002	2601.04-01
	• <i>Amendments to Wills or Revocable Trusts</i> 200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010	2601.04-03
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 200205013 200205015 200205016 200205017 200205018 200205037 200206036  
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 200252022 200252023 200252023 200252024 200252024 200252025 200252025  
 200252026 200252026 200301021 200303050 200303050 200308047 200311022  
 200314023 200315018 200315019 200316013 200316014 200324040

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

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 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
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 <b>200327036 200313018 200316039 200320012 200320012 200323032</b>	
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>	9100.19-00
200324049	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	
<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 200229029 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 200321008 <b>200327036 200252076</b> 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031	
<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 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 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312021 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021	

<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
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	• Res Judicata	9111.14-00
	200221002	
	• Collateral Estoppel	9111.19-00
	200221002	
	• <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>
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	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i>	9114.01-20
	200251003 200251003 200251003	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Germany</i>	9114.03-13
	<b>200327047</b>	
	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025	
	• <i>United Kingdom</i>	9114.03-42
	200225016	



	• <i>Czech Republic</i>	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>
	200218022 200224011 200227018	
	• Computer Leasing	9214.04-00
	200209001	
<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
	200226014	
	• 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	
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	200303009 200303047 200303047 200305003 200312002 200312002 200312002	
	200312002 200312002 200312002 200316001 200322001	