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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  
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	200307050 200307051 200307051 200307052 200307052 200307053 200307053	
	200307054 200307054 200307055 200307055 200307056 200307056 200307057	
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	200211027 200211029 200211031 200213025 200216009 200218020 200220013	
	200220025 200223023 200223024 200223025 200223026 200223027 200223028	
	200223029 200223030 200223031 200223032 200223033 200223034 200223035	
	200223053 200223054 200223055 200223056 200223057 200223058 200223059	
	200223060 200223061 200223062 200224019 200225028 200227019 200227038	
	200230031 200230031 200232014 200232023 200232024 200234027 200234027	
	200234027 200234027 200234028 200234028 200234028 200234028 200235017	
	200235017 200235019 200235019 200235020 200235020 200237018 200237025	
	200238033 200238033 200238033 200238037 200238037 200238037 200241029	
	200241029 200241029 200241030 200241030 200241030 200245049 200247044	
	200248001 200248022 200249006 200304020 200304027 200308031 200308047	
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	200252004 200252004 200252005 200252005 200252006 200252006 200252007	
	200252007 200252008 200252008 200252009 200252009 200252010 200252010	
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	<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
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	<ul style="list-style-type: none"> <li>• General Rule</li> </ul>	382.01-00
	<p>200207002 200225014 200238025 200238025 200238025</p>	
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	200242042 200306038 200306038	
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	200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 200315038 200331003	

	• Church Plan	414.08-00
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	200202027 200302032 200301032 200302032 200303041 200303041 200303058 200303058 200330011 200330033	
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	200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042	
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	200239032 200239032 200239032	
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	200214035 200214036	
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	200211051 200216037 200222030 200225042 200304036 200321021	
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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 200324057 200331005 200331006 200331007 200331008	
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	200203069 200225046 200236051 200236051 200243056 200304036	
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	200326041 200326042 200326043	

<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004	
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<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
200247056 <b>200332018</b>	
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**200332007 200332012 200332023**

• Termination of Election  
 200215039 200226009

1362.02-00

• Ceases to be Small Business Corporation

200240038 200240038 200240038 200240038 200250006 200250007 200250008  
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1362.02-02

• *Passive Investment Income*

1362.02-03

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200329022 **200332010 200332016**

• S Termination Year

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039  
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• Inadvertent Terminations

1362.04-00

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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 200329011

	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
<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>	<b>1377.00-00</b>
	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200209024 200210033 200224017 200239029 200239029 200239029 200314002 <b>200332001</b>	<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>	<b>1398.00-00</b>
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200222008 200325002 200325002	<b>1401.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 200212027	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200219011 200244017	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 200243003	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	1441.02-00
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 200243003 200244017	<b>1442.00-00</b>
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b> 200244017	<b>1443.00-00</b>
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b>	<b>1445.00-00</b>
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00

<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b>	<b>1446.00-00</b>
	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	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 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040	1503.04-04

<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	200252060 200252060 200329028	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	200213018	
	• Options, Warrants, Convertible Obligations	1504.03-00
	200302040 200302040	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts	2001.02-00
	200252032 200252032	
<b>Section 2013</b>	<b>Credit for tax on Prior transfers</b>	<b>2013.00-00</b>
	200218003	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	200203031 200236041 200236041 200247007 200302007 200302007	
	• Exercise of Election	2032.01-00
	200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	
<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>	2032A.08-04
	200234055 200234055 200234055 200234055	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	
	• Life Estate	2033.09-00
	200213014	
<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	2035.01-00
	200303016 200303016 200314009 200328030 200328030 200328030	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016	
	• Retention of Possession or Enjoyment of Right to Income From Property	2036.01-00
	200311020	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	200328030 200328030 200328030	
	• Life Insurance Trusts	2036.07-00
	200314009	

	• 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>
	• Power to Alter or Amend	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030	2038.01-01
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b>	<b>2039.00-00</b>
	• Amount to Be Included 200210009	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	<b>2041.00-00</b>
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 200303016 200303016 200314009	<b>2042.00-00</b>
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	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	<b>2044.00-00</b>
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	2044.01-01
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200241044 200241044 200241044	<b>2053.00-00</b>
	• Claims Against the Estate	2053.09-00
	• <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	2053.09-13

<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</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	2055.02-00
	• To Trustee or Fraternal Society for Charitable Purposes 200322013	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	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>Unitrusts</i> 200330028	2055.12-05
	• <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 200330028	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	
	• <i>Effective Election</i> 200211021	2056A.04-00	
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b> 200246024 200246024 200246024 200252084 200252084 200302031 200302031	<b>2057.00-00</b>	<b>R</b>
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b> 200313001 200317008 200328012 200328012 200328012	<b>2057.00-00</b>	<b>R</b>
<b>Section 2104</b>	<b>Property Within U.S.</b> 200243031	<b>2104.00-00</b>	
<b>Section 2107</b>	<b>Expatriation to Avoid Tax</b> 200303037 200303037	<b>2107.00-00</b>	
<b>Section 2205</b>	<b>Reimbursement Out of Estate</b>	<b>2205.00-00</b>	
	• <i>Apportionment of Tax According to State Law</i> 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>	
	• <i>Recovery With Respect to Gift Tax</i> 200224016 200230017 200230017 200319002 200319002	2207A.02-00	
<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 200328030 200328030 200328030	<b>2501.00-00</b>	
	• <i>Gift v. Not a Gift</i> 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	2501.01-00	
	• <i>Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.</i> 200303015 200303015	2501.06-00	
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	• <i>Consideration</i> 200209007 200209008	2511.02-00	
	• <i>Retention of Powers</i>	2511.07-00	
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200202033 200203029 200203030 200206045 200209022 200209033 200209034  
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200213013 200213014 200214002 200214012 200214019 200214020 200215001  
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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 200328032 200328032 200328032

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200217035 200222012 200229041 200229041 200229041 200229041 200229041  
200229042 200229042 200229042 200229042 200229042 200234062 200234062  
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200252067 200252067 200252069 200252069 200252083 200252083 200306027  
200306027 200306028 200306028 200310021 200310021 200310021 200315002  
200315015 200320015 200320015 200326029

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200217036 200217037 200227020 200313002 200328026 200328026 200328026

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200209007 200209008 200234047 200234047 200234047 200234047 200241035  
200241035 200241035 200306010 200306010

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200209032 200209035 200209036 200209039 200209042 200209043 200209045  
200230019 200230019 200314004 200318042 200318044 200318045

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 200227017 200235013 200235013 200240019 200240019 200240019 200240019  
 200245018 200247038 200247039 200248012 200302017 200304024 200327040  
 200301027 200301028 200302017 200303022 200303022 200310016 200310016  
 200310016 200313008 200314010 200315006 200315008 200315023 200317012  
 200317013 200318005 200318006 200318007 200318008 200318009 200318010  
 200318011 200318012 200318013 200318014 200320009 200320009 200320010  
 200320010 200320016 200320016 200322014 200322015 200323040 200324032  
 200324034 200324044 200324049 200328016 200328016 200328016 200328021  
 200328021 200328021 200329039 200329041 200330024 **200332009**

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 200201002 200201002 200201003 200201003 2632.02-00

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 200229033 200229033 200229033 200229033 200233021 200236016 200236016  
 200236019 200236019 200236020 200236020 200237021 200238003 200238003  
 200238003 200238018 200238018 200238018 200238028 200238028 200238028  
 200238035 200238035 200238035 200240029 200240029 200240029 200240029  
 200240030 200240030 200240030 200240030 200241043 200241043 200241043  
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 200243039 200247008 200247009 200247042 200302033 200302035 200302037  
 200302038 200308037 200327005 200327006 200327007 200252065 200252065  
 200252076 200252076 200252086 200252086 200301037 200302033 200302035  
 200302037 200302038 200303053 200303053 200306016 200306016 200306017  
 200306017 200306018 200306018 200306020 200306020 200306031 200306031  
 200307078 200307078 200307082 200307082 200307088 200307088 200308037  
 200309005 200309007 200309010 200309026 200310013 200310013 200310013  
 200311009 200311013 200313012 200313013 200314006 200316031 200316033  
 200316034 200316035 200316036 200318056 200318057 200318063 200323025  
 200323037 200324044 200324049 200326004 200326030 200328019 200328019  
 200328019 200328021 200328021 200328021 200330016 200330026 **200332006**

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200234026 200234026 200234026 200234026 200236004 200236004 200241021  
 200241021 200241021 200241022 200241022 200241022 200241040 200241040  
 200241040 200243042 200248009 200248010 200305022 200306015 200306015  
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 200229043 200229043 200229043 200230024 200230024 200231010  
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 200218042 200219036 200219038 200219039 200221050 200222034 200222037  
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 200232036 200233027 200233028 200233029 200233030 200233031 200234065  
 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234066  
 200234067 200234067 200234067 200234067 200234068 200234068 200234068  
 200234068 200234072 200234072 200234072 200234072 200238050 200238050  
 200238050 200238053 200238053 200238053 200241044 200241044 200241044  
 200241047 200241047 200241047 200241048 200241048 200241048 200241049  
 200241049 200241049 200241056 200241056 200241056 200244011 200321022  
 200252092 200252092 200309027 200310024 200310024 200310024 200315028  
 200315032 200315034 200315035 200316042 200318069 200323046 200323047  
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 200209061 200216032 200224035 200241049 200241049 200241049 200241052  
 200241052 200241052 200311033 200311035 200311040 200319009 200319009  
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 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 200246036 200246036 200246036 200321023 200327062  
 200251019 200251019 200251019 200323046 200323047 200331005 200331006  
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 200204037 200207030 200212034 200224031 200224032 200225036 200230040  
 200230040 200235036 200235036 200245059 200247054 200302051 200327062  
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	200218038 200222034 200246036 200246036 200246036 200331005 200331006 200331007 200331008	
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	200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 <b>200332019</b>	
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**200332006 200332009**

• Section 42; Low-Income Housing Credit  
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• Section 59(e) 9100.02-00

• R and D Expenditures  
 200210055 9100.02-03

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00

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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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• Regulation Section 1.1502-20; Loss Disallowance Rule  
200206050 9100.28-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00

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**Section 9111**

**Miscellaneous Legal Proceedings**

**9111.00-00**

• Res Judicata  
200221002

9111.14-00

• Collateral Estoppel  
200221002

9111.19-00

• *Related Civil Action*  
200206008 200221002

9111.19-02

**Section 9114**

**Tax Conventions (See Also 894.01-00 through 894.12-00)**

**9114.00-00**

• U.S. Model Income Tax Treaty

9114.01-00

• *Students and Trainees*  
200251003 200251003 200251003

9114.01-20

• U.S. Income Tax Treaties

9114.03-00

• *Canada*  
200329038

9114.03-06

• *Germany*  
200327047

9114.03-13

• *Ireland*

9114.03-19

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200323016 200330031 200330035 200330039

	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025 <b>200332008</b>	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>
	• <i>Computer Leasing</i> 200209001	9214.04-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200220001 200220002	<b>9999.00-00</b>
	• <i>Substance v. Form Issues Not Contained in Present List</i> 200226014	9999.97-00
	• <i>Not Able to Identify Under Present List</i> 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 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 200322001 200328029	9999.98-00