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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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	200306012 200306012	
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	200201006 200201006 200201019 200201019 200201032 200201032 200202047	
	200202059 200202060 200204034 200205001 200205034 200206022 200207025	
	200209018 200209029 200209047 200211032 200212012 200213016 200214014	
	200214021 200215031 200216006 200217006 200217051 200218021 200219025	
	200223002 200223007 200225005 200226007 200226036 200227024 200229025	
	200229025 200229025 200229025 200229025 200231008 200231008 200232004	
	200232005 200232006 200232007 200232008 200232009 200234021 200234021	
	200234021 200234021 200234044 200234044 200234044 200234044 200234053	
	200234053 200234053 200234053 200234061 200234061 200234061 200234061	
	200236038 200236038 200236044 200236044 200237022 200239005 200239005	
	200239005 200239006 200239006 200239006 200239022 200239022 200239022	
	200243028 200243032 200243036 200244014 200245009 200245043 200247019	
	200247020 200247021 200247022 200247023 200247047 200302030 200302044	
	200308004 200308048 200327018 200327027 200327049 200327057 200251012	
	200251012 200251012 200252055 200252055 200252058 200252058 200252063	
	200252063 200252072 200252072 200301011 200301040 200302030 200302044	
	200303036 200303036 200303057 200303057 200305009 200306012 200306012	
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	200311024 200312011 200312011 200312011 200312011 200312011 200312011	
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	200236008 200236008 200304023 200311002 200317019 200326032 200333024	
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	200229048 200229048 200229048 200241053 200241053 200241053 200242044	
	200245061 200250037 200307091 200307091 200307095 200307095 200314029	
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	200324059 200332017 <b>200334044</b>	
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	200235041 200235041 200242044 200304037 200324059	
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	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 200323043 200325006 200325006 200328037	
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	<ul style="list-style-type: none"> <li>• Principal Purpose--the Avoidance of Tax 877.01-00  200201029 200201029 200206029 200207001 200208001 200208015 200209027  200209030 200210005 200211033 200212018 200212019 200212020 200214013  200214022 200214024 200215044 200216019 200217043 200218002 200218024  200218028 200218032 200219031 200219033 200220017 200222027 200224015  200224024 200225011 200225035 200227030 200229012 200229012 200229012  200229012 200229012 200230021 200230021 200234046 200234046 200234046  200234046 200234060 200234060 200234060 200234060 200235003 200235003  200235014 200235014 200236029 200236029 200236033 200236033 200238013  200238013 200238013 200238014 200238014 200238014 200238015 200238015  200238015 200239027 200239027 200239027 200240041 200240041 200240041  200240041 200241010 200241010 200241010 200242011 200242012 200245033  200246025 200246025 200246025 200247041 200304008 200321011 200321014  200250025 200250032 200250034 200250035 200252080 200252080 200303059  200303059 200306011 200306011 200306036 200306036 200306037 200306037  200307083 200307083 200309025 200310002 200310002 200310002 200310008  200310008 200310008 200310020 200310020 200310020 200312014 200312014  200312014 200312014 200312014 200312014 200314025 200314026 200318041  200318054 200318055 200320021 200320021 200323027 200323029 200323030  200326033 200328028 200328028 200328028 200328031 200328031 200328031  200329033 200329034 200330036</li> <li>• Ruling Submission by Expatriating Long-Term Resident 877.08-00  200210049 200210050 200216020 200216021 200221039 200234036 200234036  200234036 200234036 200329025</li> </ul>	
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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 200234043 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008 200244008 200321015 200327063 200327066 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 200324035 200324051 <b>200334030</b>	
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	200244009	
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	200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035	
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	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 200326034	
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	200244008	
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	200240018 200240018 200240018 200240018 200311030	
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	200210051	
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	200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	

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	200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200251008 200251008 200251008 200251014 200251014 200251014 200329021	
	• Like Kind Property 200224004	1031.02-00
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	200232028	
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	• 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
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200204011 200205036 200206026 200208006 200208012 200217053 200218007  
200219032 200222009 200223004 200223050 200229039 200229039 200229039  
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200252075 200252075 200252085 200252085 200303031 200303031 200311010  
200318001 200318043 200326023 200326024 200326025 200330017

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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 200333017

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200217048 200222009 200306026 200306026

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200218017 200239007 200239007 200239007 200245021

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1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034  
200201034 200202029 200202030 200202031 200202037 200202038 200202039  
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200202064 200203022 200203041 200203054 200203055 200203063 200203067  
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**200334007 200334008 200334015 200334016 200334022 200334023 200334028**  
**200334032 200334033 200334034 200334035**

• 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 200330004 200330005 200330006  
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1362.02-02

• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041  
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• 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 200332001	<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>	<b>1502.00-00</b>
	200247002	
	• Intercompany Transactions 200209025 200302002 200302002 <b>200334037</b>	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 200333015	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 200333010	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

	• Distributions Before Death of the Spouse 200309006	2056A.03-01	
	• Effective Election 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>	
	• 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>	
	• Recovery With Respect to Gift Tax 200224016 200230017 200230017 200319002 200319002	2207A.02-00	
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<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200219022 200230037 200230037 200244001 200249013 200328027 200328027 200328027 200329040	<b>7702.00-00</b>
	• Cash Value Accumulation Test 200320020 200320020 200333029	7702.02-00
	• Guideline Premium Requirements 200320020 200320020 200333029	7702.03-00
	• Correction of Errors 200327037 200320020 200320020 200333029	7702.20-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 200230037 200230037 200328027 200328027 200328027 200329040	<b>7702A.00-00</b>
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 200303017 200303017 200303018 200303018 200303019 200303019 200332002	<b>7704.00-00</b>
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200210028 200330009	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200328001 200328001 200328001	7805.03-00
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200207013 200229008 200229008 200229008 200229008 200229008	<b>7871.00-00</b>
	• Tax Exempt Bonds 200247012	7871.03-00

Extension of Time for Making Certain Elections

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**200334029**

• Section 42; Low-Income Housing Credit  
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9100.01-00

• 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 338(h)(1); Election Under Section 1.338(h)(10)-1T</li> </ul>	9100.07-00	
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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 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00	
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<ul style="list-style-type: none"> <li>• Section 927; FSC Election</li> </ul>	9100.18-00	
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<ul style="list-style-type: none"> <li>• 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	
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- Other 9100.22-00
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- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
  - 200206050

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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  - 200334009 200334012**

**Section 9111 Miscellaneous Legal Proceedings 9111.00-00**

- Res Judicata 9111.14-00
  - 200221002

- Collateral Estoppel 9111.19-00
  - 200221002

	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i> 200251003 200251003 200251003	9114.01-20
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200329038	9114.03-06
	• <i>Germany</i> 200327047	9114.03-13
	• <i>Ireland</i> 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	9114.03-19
	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025 200332008	9114.03-38
	• <i>United Kingdom</i> 200225016	9114.03-42
	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
	• <i>Slovak Republic</i> 200251003 200251003 200251003	9114.03-48
<b>Section 9214</b>	<b>Leasing Shelter</b> 200218022 200224011 200227018	<b>9214.00-00</b>
	• Computer Leasing 200209001	9214.04-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200220001 200220002	<b>9999.00-00</b>
	• Substance v. Form Issues Not Contained in Present List 200226014 <b>200334001</b>	9999.97-00
	• Not Able to Identify Under Present List 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 200316001 200322001 200328029 <b>200334004</b>	9999.98-00