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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.

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Department of the Treasury
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| | 200201032 200201032 200204034 200209029 200212012 200215031 200221009 200224009 200227016 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200230006 200230006 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200236044 200236044 200239005 200239005 200239005 200239006 200239006 200239006 200243049 200245012 200245029 200245043 200248026 200302008 200302022 200252063 200252063 200302008 200302022 200305009 200310005 200310005 200310005 200314018 | |
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| | 200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200327049 200327054 200327057 200335008 200335009 200335010 200335011 200335012 200335013 200335023 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033 200311023 200311024 200312024 200312024 200312024 200312024 200312024 200312024 200315025 200316038 200324039 200326020 200329043 200332011 200333018 | |
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| | 200211019 | |
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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 | |
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| | 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 200335008 | |
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| | 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 200312023 200312023 200312024 | |
| | 200312024 200312024 200312024 200312024 200312024 200313003 200318046 | |
| | 200323041 200337001 200337001 | |
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| | 200206028 200208017 200211035 200213001 200213002 200213003 200232016 | |
| | 200236008 200236008 200304023 200311002 200317019 200326032 200333024 | |
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| | 200204034 200209049 200335019 200320013 200320013 | |
| | • Continuity of Interest Rule | 368.08-00 |
| | 200213001 200213002 200213003 | |
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| | 200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036 200329025 | |
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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 200334030 | |
| | • Allocation of Sales Price 200315040 | 1001.01-00 |
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| | • <i>Real Property Taxes Paid by the Purchaser</i> 200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035 | 1001.02-02 |
| | • <i>Property Differing Materially</i> 200210029 200227020 | 1001.02-07 |
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| | • Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034 | 1012.06-00 |
| | • Property Received From Services 200244008 | 1012.10-00 |
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| | 200240018 200240018 200240018 200240018 200311030 | |
| | • Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051 | 1014.06-00 |
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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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| | • Transfer in Trust After December 31, 1920 200213014 200324051 | 1015.03-00 |
| | • <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200313002 | 1015.03-01 |
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| | • <i>Stockholders Contributions</i> 200335034 | 1016.07-03 |
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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 |
| | • Like Kind Real Estate 200219006 | 1031.03-00 |
| | • Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 | 1031.05-00 |
| | • Basis 200244010 | 1031.08-00 |
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| | 200232028 200335034 | |
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| | 200236003 200236003 200246015 200246015 200246015 200315021 | |
| | • General Rule 200322017 | 1033.01-00 |
| | • 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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| | 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 | |
| | • Definitions 200337003 200337003 | 1042.03-00 |

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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 | |
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| | 200240006 200240006 200240006 200240006 | |
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| | • <i>Mixed Straddle Account</i> 200206048 200206049 200212003 | 1092.05-02 |
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| | 200211042 200215037 200218034 200243002 200335034 | |
| | • Depreciable Property Used In Trade or Business 200243002 | 1221.06-00 |
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| | • <i>Business Hedges</i> 200221008 | 1221.12-02 |
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| | 200209007 200209008 200215037 200335029 | |
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| | 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 | |
| | • Decedent and Estate 200213014 200324051 | 1223.01-00 |
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| | 200215037 200335034 | |
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| | 200335033 | |
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| | 200209007 200209008 | |
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| | 200219017 200219019 200219020 200219021 200219026 200249002 | |
| | • Sale of Patent v. Sale of Services 200249002 | 1235.03-00 |
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| | • Certain Trusts Permitted as Shareholders 200311019 | 1361.03-00 |

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| | 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 | |
| | • <i>Electing Small Business Trusts</i> | 1361.03-03 |
| | 200227021 | |
| | • <i>Qualified Subchapter S Subsidiary</i> | 1361.05-00 |
| | 200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200335020 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 200335031 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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200306005 200306019 200306019 200306021 200306021 200306022 200306022
200306024 200306024 200306030 200306030 200306032 200306032 200306034
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200307071 200307071 200307072 200307072 200307073 200307073 200307074
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200308039 200308041 200308043 200309004 200309008 200309011 200309013
200309015 200309016 200309017 200310006 200310006 200310006 200310015
200310015 200310015 200310017 200310017 200310017 200310018 200310018
200310018 200310019 200310019 200310019 200311004 200311006 200311007
200311011 200311012 200311014 200311015 200311017 200311018 200311025
200311026 200311027 200311028 200311029 200311031 200312005 200312005
200312005 200312005 200312005 200312005 200312010 200312010 200312010
200312010 200312010 200312010 200313009 200313010 200313011 200314008
200314014 200314015 200314019 200314020 200315007 200315010 200315011
200315014 200315017 200316002 200316007 200316009 200316010 200316016
200316025 200316028 200317001 200317006 200317007 200317010 200318003
200318004 200318015 200318016 200318019 200318021 200318022 200318023
200318024 200318028 200318029 200318030 200318032 200318036 200318049
200318050 200318052 200318065 200320002 200320002 200320017 200320017
200322016 200323019 200323021 200323031 200323035 200323036 200323038
200323039 200324012 200324014 200324015 200324016 200324017 200324019
200324022 200324026 200324036 200324038 200324045 200324052 200324053
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200328008 200328008 200328009 200328009 200328009 200328010 200328010
200328010 200328017 200328017 200328017 200328020 200328020 200328020
200328022 200328022 200328022 200328024 200328024 200328024 200329009
200329013 200329015 200329024 200329029 200330012 200330019 200330029
200330030 200330037 200332007 200332012 200332023 200333002 200333007
200333022 200333025 200334007 200334008 200334015 200334016 200334022
200334023 200334028 200334032 200334033 200334034 200334035 200336002
200336005 200336015 200336016 200336017 200336018 200336021 200336022
200336031

• Termination of Election
200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 200330004 200330005 200330006
200330007 200330008 200334002 200334003 200334006

• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041
200210042 200210045 200210046 200211001 200215045 200217008 200217012
200217023 200217034 200217045 200218033 200220024 200221027 200224021
200226024 200226025 200227004 200229003 200229003 200229003 200229003
200229003 200229027 200229027 200229027 200229027 200229027 200229036
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200239008 200239008 200239033 200239033 200239033 200240003 200240003
200240003 200240003 200240005 200240005 200240005 200240005 200240017
200240017 200240017 200240017 200240026 200240026 200240026 200240026
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200241007 200241023 200241023 200241023 200245007 200247024 200247026
200247027 200247028 200247029 200302024 200304026 200308002 200327004
200327029 200335014 200335018 200252036 200252036 200252037 200252037
200302024 200303046 200303046 200308002 200309021 200310022 200310022
200310022 200316015 200316020 200317002 200317004 200318020 200323013
200324027 200324028 200324029 200324030 200326014 200326018 200328025
200328025 200328025 200329022 200332010 200332016 200334024

• *S Termination Year*

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• *Inadvertent Terminations*

1362.04-00

200201027 200201027 200203057 200204027 200205004 200205024 200206011
200207017 200209019 200212010 200212011 200215043 200216008 200217010
200217011 200218007 200221014 200222016 200223003 200226006 200226027
200227004 200227026 200227027 200227031 200227033 200227034 200227035
200229024 200229024 200229024 200229024 200229024 200233019 200233020
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200235016 200236013 200236013 200237009 200237011 200237012 200237014
200237023 200238021 200238021 200238021 200238023 200238023 200238023
200240040 200240040 200240040 200240040 200240044 200240044 200240044
200240044 200242013 200242024 200245008 200245019 200245020 200246009
200246009 200246009 200246017 200246017 200246017 200246026 200246026
200246026 200247005 200247027 200248017 200248018 200248019 200308003
200327019 200327020 200250009 200250016 200251005 200251005 200251005
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200252040 200252041 200252041 200252042 200252042 200252043 200252043
200252044 200252044 200252045 200252045 200252046 200252046 200252047
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200303054 200305020 200305021 200306029 200306029 200307070 200307070
200307079 200307079 200308003 200309018 200309019 200309022 200311005
200311008 200311010 200311019 200315020 200316004 200316012 200318018
200318035 200320001 200320001 200320025 200320025 200323042 200326016
200326027 200326028 200329012 200334014 200334017 200337008 **200337008**

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

200207015 200223052 200230030 200230030 200308033 200335034 200308033

Section 1367

Adjustment to Basis of Stock of, and Indebtedness Owning, 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 |
| Section 1375 | Tax Imposed On Certain Passive Investment Income 200210041 200210042 200210045 200210046 200218033 | 1375.00-00 |
| Section 1377 | Definitions and Special Rules | 1377.00-00 |
| | • Post-termination Transition Period 200207015 200223052 200230030 200230030 | 1377.02-00 |
| Section 1381 | Organizations to Which Part Applies 200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 | 1381.00-00 |
| Section 1388 | Definitions; Special Rules 200206044 200226037 200244013 200252027 200252027 | 1388.00-00 |
| Section 1396 | Empowerment Zone Employment Credit 200214016 | 1396.00-00 |
| Section 1398 | Rules Relating to Individual's Title 11 Cases | 1398.00-00 |
| | • Cases Under Chapter 7 or 11 200217003 | 1398.01-00 |
| Section 1401 | Rate and Applicability of Self-Employment Tax 200222008 200325002 200325002 | 1401.00-00 |
| Section 1402 | Definitions 200212027 | 1402.00-00 |
| | • 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 |
| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 200219011 200244017 | 1441.00-00 |
| | • 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 |
| Section 1442 | Withholding of Tax on Foreign Corporations (Required v. Not Required) 200243003 200244017 | 1442.00-00 |
| Section 1443 | Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) 200244017 | 1443.00-00 |
| Section 1445 | Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). | 1445.00-00 |
| | • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009 | 1445.07-00 |

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|---------------------|---|-------------------|
| Section 1446 | Withholding Tax Paid by Partnerships with Foreign Partners | 1446.00-00 |
| | • Partner's Credit For Withholding Taxes 200251013 200251013 200251013 | 1446.08-00 |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) | 1502.00-00 |
| | 200247002 | |
| | • Intercompany Transactions 200209025 200302002 200302002 200334037 | 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 |
| Section 1503 | Computation and Payment of Taxes | 1503.00-00 |
| | • 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 200336025 200336027 | 1503.04-04 |

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| Section 1504 | Definitions 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014 | 1504.00-00 |
| | • Affiliated Group v. Not an Affiliated Group 200252060 200252060 200329028 | 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 |
| Section 2001 | Imposition and Rate of Tax | 2001.00-00 |
| | • Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 | 2001.02-00 |
| Section 2013 | Credit for tax on Prior transfers 200218003 | 2013.00-00 |
| Section 2031 | Definition 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010 | 2031.00-00 |
| Section 2032 | Alternate Valuation 200203031 200236041 200236041 200247007 200302007 200302007 | 2032.00-00 |
| | • Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048 | 2032.01-00 |
| Section 2032A | Valuation of Farm Real Property | 2032A.00-00 |
| | • Method of Election | 2032A.08-00 |
| | • <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055 | 2032A.08-04 |
| Section 2033 | Property in Which Decedent Had an Interest 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015 | 2033.00-00 |
| | • Life Estate 200213014 | 2033.09-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death | 2035.00-00 |
| | • Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030 | 2035.01-00 |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 | 2036.00-00 |
| | • Retention of Possession or Enjoyment of Right to Income From Property 200311020 | 2036.01-00 |
| | • Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030 | 2036.02-00 |
| | • Life Insurance Trusts 200314009 | 2036.07-00 |

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| | • Transfer v. Not a Transfer 200213014 | 2036.11-00 |
| | • Amount Included 200210009 | 2036.23-00 |
| Section 2037 | Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200213014 | 2037.00-00 |
| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016 | 2038.00-00 |
| | • Power to Alter or Amend | 2038.01-00 |
| | • <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030 | 2038.01-01 |
| Section 2039 | Annuities (Included v. Not Included in Gross Estate) | 2039.00-00 |
| | • Amount to Be Included 200210009 | 2039.02-00 |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018 | 2041.00-00 |
| | • 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 |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200303016 200303016 200314009 | 2042.00-00 |
| | • Insurance Receivable by Other Beneficiaries | 2042.04-00 |
| | • <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028 | 2042.04-03 |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023 | 2044.00-00 |
| | • 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 |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 200241044 200241044 200241044 | 2053.00-00 |
| | • Claims Against the Estate | 2053.09-00 |
| | • <i>Claim Extinguished - Effect of Post Death Events</i> 200217022 | 2053.09-13 |

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| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 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 |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) | 2056.00-00 |
| | 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 200336014 | 2056.07-01 |
| | • Special Rule for Charitable Remainder Trusts 200204022 200232015 | 2056.08-00 |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) | 2056A.00-00 |
| | • Qualifying Interest 200241012 200241012 200241012 | 2056A.02-00 |
| | • Imposition of Estate Tax | 2056A.03-00 |

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| | • Distributions Before Death of the Spouse 200309006 | 2056A.03-01 | |
| | • Effective Election 200211021 | 2056A.04-00 | |
| Section 2057 | Bequests, Etc. to Certain Minor Children (Repealed 1981) 200246024 200246024 200246024 200252084 200252084 200302031 200302031 | 2057.00-00 | R |
| Section 2057 | Sales of Certain Employer Securities (Repealed 1989) 200313001 200317008 200328012 200328012 200328012 | 2057.00-00 | R |
| Section 2104 | Property Within U.S. 200243031 | 2104.00-00 | |
| Section 2107 | Expatriation to Avoid Tax 200303037 200303037 | 2107.00-00 | |
| Section 2205 | Reimbursement Out of Estate | 2205.00-00 | |
| | • Apportionment of Tax According to State Law 200206024 | 2205.01-00 | |
| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property 200223047 | 2207A.00-00 | |
| | • Recovery With Respect to Gift Tax 200224016 200230017 200230017 200319002 200319002 | 2207A.02-00 | |
| Section 2209 | Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 200303015 200303015 | 2209.00-00 | |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) 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 200334020 200334025 | 2501.00-00 | |
| | • 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 | |
| Section 2502 | Rate of Tax 200334020 | 2502.00-00 | |
| Section 2504 | Taxable Gifts for Preceding Years 200334020 | 2504.00-00 | |
| Section 2505 | Unified Credit Against Gift Tax 200334020 | 2505.00-00 | |
| Section 2511 | Transfers in General (Gift v. Not a Gift) 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 200318064 200328026 200328026 200328026 200337012 200337012 | 2511.00-00 | |
| | • Consideration 200209007 200209008 | 2511.02-00 | |

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|---------------------|--|-------------------|
| | • 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 |
| Section 2512 | Valuation of Gifts 200212006 200223013 200223014 200233022 200245053 | 2512.00-00 |
| | • Valuation of Property in General 200337012 200337012 | 2512.01-00 |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200205027 200213013 200320010 200320010 | 2513.00-00 |
| | • Joint and Several Liability 200205027 | 2513.03-00 |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) 200247013 200303016 200303016 200324018 | 2514.00-00 |
| | • Power Created on or Before October 21, 1942 200205033 | 2514.01-00 |
| | • Power Created After October 21, 1942 200335015 200311020 | 2514.02-00 |
| | • Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035 | 2514.03-00 |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200221021 200221042 200333013 | 2516.00-00 |
| Section 2518 | Disclaimers 200204022 200208028 200208029 200208030 200208033 200225015 200232015 | 2518.00-00 |
| | • Requirements for a Qualified Disclaimer 200302029 200302029 200333023 | 2518.01-00 |
| | • Disclaimer of Less than an Entire Interest 200230022 200230022 200302029 200302029 200303020 200303020 | 2518.02-00 |
| Section 2519 | Disposition of Certain Life Estates 200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023 200328015 200328015 200328015 | 2519.00-00 |
| Section 2522 | Charitable and Similar Gifts (Deductible v. Not Deductible) 200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200328030 200328030 200328030 | 2522.00-00 |
| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | • <i>Charitable Remainder Trusts</i> 200205008 200207026 200215032 | 2522.02-03 |
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 200337009 **200337009**

• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00

• R and D Expenditures 9100.02-03
 200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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- Section 442; Accounting Periods 9100.09-00
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- Section 472; LIFO Election 9100.11-00
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- Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
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- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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- Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
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- Section 927; FSC Election 9100.18-00
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- Extension of Time For Filing Return 9100.19-00
 200324049
- Section 1502; Election to File Consolidated Return 9100.20-00
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- Other 9100.22-00
 - 200201021 200201021 200201023 200201023 200201028 200201028 200201031
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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
 - 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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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 |
| 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 |
| | • <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 |
| Section 9214 | Leasing Shelter 200218022 200224011 200227018 | 9214.00-00 |
| | • Computer Leasing 200209001 | 9214.04-00 |
| Section 9999 | Miscellaneous Issues 200220001 200220002 | 9999.00-00 |
| | • Substance v. Form Issues Not Contained in Present List 200226014 200334001 | 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 200334004 200336029 200336035 | 9999.98-00 |