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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  
**Internal Revenue Service**

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	• <i>Investment Income and Expenses</i> 200216012 200303013 200303013	163.03-03
	• Personal Interest in General 200211018	163.05-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 200243035	163.10-00
	• Debt on Corporate Owned Life Insurance (COLI) 200213010	163.12-00
<b>Section 164</b>	<b>Taxes</b> 200238030 200238030 200238030	<b>164.00-00</b>
	• Income Taxes 200225030 200238041 200238041 200238041	164.03-00
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	• Limitations on Losses of Individuals - Casualty and Theft 200335034 200305028	165.04-00
	• Worthless Securities 200226004	165.06-00
	• Disaster Losses 200229007 200229007 200229007 200229007 200229007	165.07-00
	• Other 200221008	165.11-00
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	• Property Used in the Trade or Business 200203001	167.01-00
	• Depreciation Methods	167.05-00
	• <i>Change of Method</i> 200252028 200252028	167.05-05
	• <i>Income Forecast Method - Section 167(g)</i> 200252028 200252028	167.05-06
	• All Industries ISP - Amortization of Order Backlog (Inventory)	167.14-00
	• <i>Other Intangible Property</i> 200206014 200208002 200210053 200216016 200216018 200216027 200227009 200240004 200240004 200240004 200240004 200244019	167.14-11
	• Post-1970 CLADR Assets 200214015	167.24-00
	• Computer Software 200236028 200236028	167.28-00
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	• Recovery Period 200235021 200235021 200236028 200236028	168.18-00

	• Classification of Property	168.20-00	
	200203009 200206015 200206021 200221016 200229021 200229021 200229021 200229021 200229021 200232012 200245038 200246006 200246006 200246006 200248016 200327041		
	• Asset Classes	168.20-02	
	200216030 200311003		
	• Anti-Churning Transactions	168.22-00	
	• Property Placed in Service Before January 1, 1981	168.22-01	
	200339031 200339032 200339036 200339037 200339038 200339039		
	• Redeterminations, Changes in Use	168.32-00	
	200216030 200311003		
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	• Change in Use	168.56-00	R
	• Change from Tax-Exempt Use Property to Taxable Use Property	168.56-01	R
	200315022 200315024		
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>	
	200213021 200215032 200230007 200230007 200241044 200241044 200241044 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004		
	• Time of Making Contribution	170.01-00	
	200202034 200209020 200230029 200230029		
	• Percentage Limitations	170.07-00	
	200311033		
	• Churches	170.07-01	
	200209055		
	• Publicly Supported Organizations	170.07-06	
	200204040		
	• Donees of Charitable Contributions in General	170.09-00	
	200230005 200230005 200230007 200230007		
	• United States, States, Political Subdivisions, Etc.	170.09-01	
	200301025		
	• Ordinary Income and Capital Gain Property	170.11-00	
	200215020		
	• Qualified Appreciated Stock	170.11-05	
	200322005 200322006 200322007 200322008 200322009 200322010 200322011 200322018		
	• Disallowance of Deduction	170.12-00	
	200241044 200241044 200241044		
	• Partial Interests in Property	170.12-03	
	200205008 200207026 200223013 200223014		
	• Beneficiaries Limited to Small Class	170.12-06	
	200243050 200250029		
	• Expectation of Benefit	170.12-07	
	200236027 200236027 200238041 200238041 200238041		
	• Qualified Conservation Contribution	170.14-00	
	200208019 200238041 200238041 200238041		

	• Recordkeeping and Return Requirements 200230005 200230005 200230007 200230007	170.18-00
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	• Carryback and Carryover 200305019	172.01-00
	• <i>10-Year Carryover</i> 200243034	172.01-05
	• Product Liability Losses <b>200341004</b>	172.06-00
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	• Change in Election	174.05-00
	• <i>From Amortization to Current Deduction</i> 200234008 200234008 200234008 200234008	174.05-02
<b>Section 183</b>	<b>Activities Not Engaged in for Profit</b>	<b>183.00-00</b>
	• Presumption That Activity Is Engaged In For Profit	183.03-00
	• <i>Election To Postpone Determination</i> 200201010 200201010	183.03-01
<b>Section 193</b>	<b>Tertiary Injectants (See Also 4993.02-00 et seq.)</b> 200246001 200246001 200246001	<b>193.00-00</b>
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 200207006 200240004 200240004 200240004 200240004 200243002 200244019 200335034	<b>197.00-00</b>
<b>Section 212</b>	<b>Expenses for Production of Income</b>	<b>212.00-00</b>
	• Legal And Accounting Expense 200246003 200246003 200246003	212.09-00
	• Transactions Lacking Economic Reality 200224011	212.19-00
	• Profit Motive 200224011	212.21-00
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
	• Medical Care 200226003 200318017 200324011	213.05-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 200233022 200246029 200246029 200246029 200251004 200251004 200251004	<b>215.00-00</b>
	• Form Of Payment 200329003	215.07-00
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 200324024	<b>216.00-00</b>
	• Status As Cooperative Housing Corporation 200217042 200232029 200232031 200327058 200339050	216.01-00
	• <i>Gross Income Requirement</i> 200250030 200329032	216.01-02

	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004 200334005	<b>263.00-00</b>
	• Permanent Improvements	263.03-00
	• <i>Repair v. Permanent Improvement</i> 200252091 200252091 200307087 200307087	263.03-02
	• Advertising, Good Will, Expansion 200217007	263.11-00
	• Acquisition of Property, Intangibles	263.13-00
	• <i>Contracts</i> 200217025	263.13-06
	• Allocation Between Capital Expenditure and Expense 200202026	263.14-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 200216027 200225013 200227009	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Farmers</i> 200242010	263A.02-07
	• Transition Rules	263A.06-00
	• <i>3-Year Average Method</i> 200206012	263A.06-02
	• Interest Capitalization 200252059 200252059	263A.08-00
	• Avoided Cost Method 200252059 200252059	263A.09-00
	• Accumulated Production Expenditures 200303001 200303001	263A.11-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 200202028 200210010 200213010 200230037 200230037 200249013 200328027 200328027 200328027 200329040	<b>264.00-00</b>
<b>Section 265</b>	<b>Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)</b> 200246003 200246003 200246003	<b>265.00-00</b>
	• Definition of Wholly Exempt 200323015	265.02-00
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<b>Section 269</b>	<b>Acquisitions Made to Evade or Avoid Income Tax</b> 200204002 200205003 200237003	<b>269.00-00</b>
	• Principal Purpose Text 200238025 200238025 200238025	269.01-00

	• Consolidated Returns 200233016 200238045 200238045 200238045	269.07-00
<b>Section 269B</b>	<b>Stapled Entities</b> 200233016	<b>269B.00-00</b>
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Entertainment, Amusement, or Recreation 200214007 200315003	274.01-00
	• Traveling 200242038 200304002	274.03-00
	• Exceptions 200315003	274.05-00
	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200235006 200235006	274.08-00
	• Business Meals 200304002	274.12-00
	• Percentage Disallowance for Meals and Entertainment Deductions 200209028 200317016	274.14-00
<b>Section 280G</b>	<b>Golden Parachute Payments</b> 200212005 200212007 200212008	<b>280G.00-00</b>
	• Definitions 200236006 200236006	280G.01-00
	• <i>Parachute Payment</i> 200212013	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 200222008 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	<b>301.00-00</b>
	• Dividend in Property 200317019	301.01-00
	• Constructive Dividend 200203061 200236027 200236027 200237003	301.07-00
	• Distribution in Anticipation of Sale 200238032 200238032 200238032	301.11-00



<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022	
	• Not Essentially Equivalent to a Dividend	302.01-00
	200307001 200307001	
	• <i>Meaningful Reduction of Interest</i>	302.01-04
	200218004	
	• Complete Termination of Interest	302.03-00
	200203021	
	• Redemption from Noncorporate Shareholder in Partial Liquidation	302.04-00
	200229005 200229005 200229005 200229005 200229005 200230002 200230002 200301029	
	• <i>Termination of a Business</i>	302.04-03
	200317020	
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i>	302.05-01
	200203021	
<b>Section 303</b>	<b>Distributions in Redemption of Stock to Pay Death Taxes</b>	<b>303.00-00</b>
	200242025 200327016	
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	200211035 200215016 200215018 200252073 200252073 200311002 200320022 200320022	
	• Stock Dividends	305.01-00
	200215049	
	• Stock Rights	305.02-00
	200334001	
	• Deemed Distributions	305.13-00
	200329023	
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	200311002	
<b>Section 307</b>	<b>Basis of Stock and Stock Rights Acquired in Distribution</b>	<b>307.00-00</b>
	• Stock Rights	307.02-00
	200334001	
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	200213017 200239001 200239001 200239001	
	• Appreciated Property Used to Redeem Stock	311.05-00
	200252014 200252014	
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>	<b>312.00-00</b>
	200227001	
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	200225014	
	• Sale of Property to Stockholders	316.05-00
	• <i>Bargain Purchase</i>	316.05-01
	200215036	
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	• Redemption of Stock v. Not a Redemption 200212030	317.02-00
<b>Section 318</b>	<b>Constructive Ownership of Stock</b> 200201012 200201012 200202057 200244003	<b>318.00-00</b>
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 200210035 200214016 200236031 200236031 200307080 200307080 200332015	<b>331.00-00</b>
	• Liquidation in Kind	331.01-00
	• <i>Valuation</i> 200213020	331.01-01
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047 200303028 200303028	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 200226004 200239022 200239022 200239022 200334037	332.01-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 200214016	<b>336.00-00</b>
	• General Rule 200310026 200310026 200310026 200333020	336.01-00
	• Liquidation-Reincorporation Issues 200237017	336.06-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 200204020 200204029 200217044 200333008	<b>337.00-00</b>
	• Conversion to Tax Exempt 200303051 200303051 200323028	337.14-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 200251009 200251009 200251009	<b>338.00-00</b>
	• Express Election	338.01-00

• *Time in which Election must be made*

338.01-02

200201030 200201030 200202046 200202049 200202058 200202066 200202067  
200203056 200204033 200204036 200205013 200205015 200205016 200205017  
200205018 200205037 200206036 200210057 200210058 200210059 200211020  
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  
200327001 200327034 200327035 200327038 200327050 200252003 200252003  
200252004 200252004 200252005 200252005 200252006 200252006 200252007  
200252007 200252008 200252008 200252009 200252009 200252010 200252010  
200252011 200252011 200252012 200252012 200252013 200252013 200252015  
200252015 200252016 200252016 200252017 200252017 200252018 200252018  
200252019 200252019 200252020 200252020 200252021 200252021 200252022  
200252022 200252023 200252023 200252024 200252024 200252025 200252025  
200252026 200252026 200301021 200303040 200303040 200303050 200303050  
200308031 200308047 200311016 200311022 200312017 200312017 200312017  
200312017 200312017 200312017 200314022 200314023 200315018 200315019  
200316013 200316014 200318067 200322003 200322004 200324020 200324040  
200332013 200337002 200337002 200337002

• International Aspects of Section 338

338.50-00

200246021 200246021 200246021

• Adjusted Gross-Up Basis (AGUB)

338.60-00

200246021 200246021 200246021

• Allocation of AGUB Among Target Assets

338.70-00

200246021 200246021 200246021

**Section 346**

**(Amended-1982) Partial Liquidation Defined**

**346.00-00**

• Termination of a Business

346.02-00

200229005 200229005 200229005 200229005 200229005

**Section 351**

**Transfer to Corporation Controlled by Transferor**

**351.00-00**

200204002 200206006 200208022 200209029 200211030 200212012 200214025  
200217021 200218022 200224011 200224026 200235005 200235005 200237004  
200242006 200308033 200335034 200301035 200308033 200333024

• Control v. No Control by Transferor

351.01-00

200244008

• Series of Transactions

351.02-00

200211030 200236008 200236008

**Section 355**

**Distribution of Stock and Securities of a Controlled Corporation**

**355.00-00**

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 200339007

	• Spin-Off	355.01-00
	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	
	• Split-Off	355.01-01
	200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200302008 200302030 200308004 200308048 200327018 200327027 200252072 200252072 200301011 200301036 200302008 200302030 200303057 200303057 200308004 200308048 200310009 200310009 200310009 200312011 200312011 200312011 200312011 200312011 200312011 200312022 200312022 200312022 200312022 200312022 200313003 200318046 200323041 200337001 200337001 200337001 200339004	
	• Split-Up	355.01-02
	200202060 200306014 200306014 200332015	
	• Business Purpose	355.04-00
	200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200327051 200250017 200339007	
	• Distributions Within a Consolidated Group	355.09-00
	200211019	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	200205035 200215047 200242028 200252088 200252088	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b>	<b>356.00-00</b>
	200211032	
	• Reorganization Exchange	356.01-00
	200335032	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	200237003	
	• Tax Avoidance Purpose v. No Avoidance Purpose	357.01-00
	200206006	
	• Liabilities in Excess of Basis	357.02-00
	• In General	357.02-01
	200335034	
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	200335034	
	• Assumption of Liabilities	358.03-00
	200224011	

<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	200206006 200237003 200335034	
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	200203058 200209029 200212012 200327054	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	200221046	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	200203015 200221046 200252002 200252002	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	200221046	
	• <i>Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement</i>	367.03-07
	200221046	
	• <i>Treatment of Subsequent Disposition of Assets By Transferred Corporation</i>	367.03-12
	200305017	
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051	
	200240051	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	200203058 200213019 200234044 200234044 200234044 200234044 200250024 200306012 200306012	
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i>	368.01-01
	200236005 200236005 200250023 200339004	
	• Stock for Stock (Type "B")	368.02-00
	200208017	
	• Stock for Property (Type "C")	368.03-00
	200225031	
	• Assets for Control of Transferee (Type "D")	368.04-00
	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 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 200335008 200335009 200335010 200335011 200335012 200335013 200335023 200251012 200251012 200251012 200252055 200252055 200252058 200252058 200252063 200252063 200252072 200252072 200301011 200301040 200302030 200302044 200303036 200303036 200303057 200303057 200305009 200306012 200306012 200308004 200308048 200309020 200310009 200310009 200310009 200310009 200311023 200311024 200312011 200312011 200312011 200312011 200312011 200312011 200312011 200312023 200312023 200312023 200312023 200312023 200312023 200312023 200312024 200312024 200312024 200312024 200312024 200313003 200318046 200323041 200337001 200337001 200337001	

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	200204034 200209049 200335019 200320013 200320013	
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	200230044 200230044 200248029 200334041	

	• Required Distributions	401.06-00
	200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200327059 200250043 200252097 200252097 200317041 200317043 200317044 200324018	
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	200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200317041 200317043 200317044	
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	200230044 200230044 200335035 200340025 200340030	
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	200231019 200231019	
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	200204038 200211054 200222033 200305030	
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	200317031 200317040 200319011 200319011 200337013 200337013 200337013	
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	200229055 200229055 200229055 200229056 200229056 200229056 200229056	
	200229056 200230044 200230044 200234070 200234070 200234070 200234070	
	200317050 200323044 200328038 200328044 200328047 200334039 200334041	
	200336036	
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	200211048 200221051 200221057 200221062 200226046 200229048 200229048	
	200229048 200229048 200229048 200241053 200241053 200241053 200242044	
	200245061 200335036 200250037 200307091 200307091 200307095 200307095	
	200314029 200317032 200324018 200325008 200325008 200329047 200329048	
	200330045 200337014 200337014 200337014	
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	200208031 200221048 200245055 200304038 200327064 200317032 200317033	
	200324059 200332017 200334044	
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	200222032 200225038 200225039	
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	200217059 200235038 200235038 200235039 200235039 200235040 200235040	
	200235041 200235041 200242044 200304037 200324059	
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	200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200249009 200304039 200304040 200321024 200327068 200340025 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026 200316041 200317024 200317034 200318074 200324060 200325007 200325007 200326037 200328043 200333038 200333039 200334042 200337016 200337016 200337016 200338018 200338022	
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	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans</li> </ul>	415.02-00
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	<ul style="list-style-type: none"> <li>• <i>Collectively Bargained Funds</i></li> </ul>	419.12-02
	200311037	
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	• Title-Holding Company	501.02-00
	200214035 200214036	
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	200211051 200216037 200222030 200225042 200304036 200321021 200333034	
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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 200335037 200324057 200331005 200331006 200331007 200331008	

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	200236049 200236049	
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	200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005	
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	200219037 200222030 200225046 200241050 200241050 200241050 200326035	
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	200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004	
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	200225044 200250042 200252096 200252096	
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	200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200301048 200307094 200307094 200313024 200314031 200325003 200325003 200325004 200325004 200325005 200325005 200333031 200333032 200333033 200333034	
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	200225046 200303062 200303062	
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	200222030 200309031	
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	200229046 200229046 200229046 200229046 200230004 200230004 200240012	
	200240012 200240012 200240012 200245058 200304025 200250042 200251010	
	200251010 200251010 200252096 200252096 200301020 200324023 200333013	
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	200234038 200234038 200240012 200240012 200240012 200240012 200244011	
	200335017 200251016 200251016 200251016 200251017 200251017 200251017	
	200251018 200251018 200251018 200305023 200306008 200306008 200306009	
	200306009 200326039 200326040 200338006	
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	200328030 200328030 200329018 200329019 200339028	
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	200220022 200220023 200221003 200221005 200221007 200221024 200226021	
	200227021 200227025 200236012 200236012 200246010 200246010 200246010	
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	• <i>Eligible v. Ineligible</i>	1362.01-00
	200217048 200222009 200306026 200306026	
	• <i>Election After Termination</i>	1362.01-02
	200218017 200239007 200239007 200239007 200245021	

• Late Elections

1362.01-03

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• Termination of Election  
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200250006 200250007 200250008  
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• *Passive Investment Income*

1362.02-03

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• *S Termination Year*

1362.03-00

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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 200335034 200308033

**Section 1367**

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

**1367.00-00**

200223052

<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	<b>1374.00-00</b>
	• 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>200341017</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 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 200339008	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

	<ul style="list-style-type: none"> <li>• <i>Dual Resident Corporation</i> 1503.04-04</li> </ul>	
	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 200340016 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
	<ul style="list-style-type: none"> <li>• <i>Affiliated Group v. Not an Affiliated Group</i> 1504.01-00</li> <li>200252060 200252060 200329028</li> <li>• <i>Includible Corporation v. Not an Includible Corporation</i> 1504.02-00</li> <li>• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 1504.02-01</li> <li>200213018</li> <li>• <i>Options, Warrants, Convertible Obligations</i> 1504.03-00</li> <li>200302040 200302040</li> </ul>	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Determination of Amount of Adjusted Taxable Gifts</i> 2001.02-00</li> <li>200252032 200252032 <b>200341002</b></li> </ul>	
<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	
	<ul style="list-style-type: none"> <li>• <i>Exercise of Election</i> 2032.01-00</li> <li>200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048</li> </ul>	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Method of Election</i> 2032A.08-00</li> <li>• <i>Perfecting Elections and Agreements</i> 2032A.08-04</li> <li>200234055 200234055 200234055 200234055</li> </ul>	
<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	
	<ul style="list-style-type: none"> <li>• <i>Life Estate</i> 2033.09-00</li> <li>200213014</li> </ul>	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Inclusion of Certain Property in Gross Estate</i> 2035.01-00</li> <li>200303016 200303016 200314009 200328030 200328030 200328030</li> </ul>	

<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 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
	• 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>	<b>2037.00-00</b>
	200213014	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016	
	• 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>	<b>2041.00-00</b>
	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018	
	• Pre-1942 Powers 200205033	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>	<b>2042.00-00</b>
	200303016 200303016 200314009	
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	• <i>Successive Waivers</i> 200204001 200221004	6501.08-14
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	<ul style="list-style-type: none"> <li>• Extensions for Payment of Tax Attributable to Recoveries of Foreign Expropriation Losses 200203007</li> <li>• Extension in Case of Certain Summonses</li> <li>• <i>Designated Summons</i> 200221004</li> </ul>	6503.06-00  6503.11-00  6503.11-01
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	<ul style="list-style-type: none"> <li>• Special Rules</li> <li>• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 200203002</li> <li>• <i>Foreign Tax Credit</i> 200221004</li> <li>• Recoupment (Bull Case) 200324002</li> <li>• Amended or Supplemental Claims 200209028</li> </ul>	6511.03-00  6511.03-02  6511.03-03  6511.04-00  6511.05-00
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	<ul style="list-style-type: none"> <li>• Suits by Taxpayer</li> <li>• <i>Date of Rejection of Refund Claim</i> 200203002</li> <li>• <i>Waiver of Notice of Disallowance</i> 200202069</li> <li>• Suits By U.S. for Recovery of Erroneous Refunds</li> <li>• <i>Fraud or Misrepresentation of a Material Fact</i> 200251002 200251002 200251002</li> </ul>	6532.02-00  6532.02-01  6532.02-05  6532.03-00  6532.03-01
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	<ul style="list-style-type: none"> <li>• Interest on Deficiencies 200204014 200303012 200303012</li> <li>• Interest on Delinquent Taxes</li> <li>• <i>Starting Date (Avon Products)</i> 200240047 200240047 200240047 200240047</li> <li>• Interest After Credit Election (May Dept. Stores) 200224022</li> </ul>	6601.01-00  6601.02-00  6601.02-01  6601.08-00
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	<ul style="list-style-type: none"> <li>• Interest on Credits 200202056</li> <li>• No Interest Until Return in Processible Form 200203003</li> </ul>	6611.03-00  6611.09-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 200204014 200232013	<b>6621.00-00</b>

	• Overpayment and Underpayment Rates 200212028	6621.01-00
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	• Negligence 200211040 200214001	6662.01-00
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<b>Section 7122</b>	<b>Compromises</b> 200248008	<b>7122.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 200206009	<b>7402.00-00</b>
<b>Section 7405</b>	<b>Action for Recovery of Erroneous Refunds</b> 200251002 200251002 200251002	<b>7405.00-00</b>
<b>Section 7422</b>	<b>Civil Actions for Refund</b> 200202069	<b>7422.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 200302043 200302043	<b>7425.00-00</b>
<b>Section 7429</b>	<b>Review of Jeopardy Assessment Procedures</b> 200242040	<b>7429.00-00</b>



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<b>Section 7521</b>	<b>Procedure For Taxpayer Interviews</b> 200206055	<b>7521.00-00</b>
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	• Defense to Compliance - Other 200302046 200302046 200339046	7602.03-00
	• Discovery	7602.04-00
	• <i>By Government</i> 200206055	7602.04-01
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<b>Section 7605</b>	<b>Time and Place of Examination</b> 200206054	<b>7605.00-00</b>
<b>Section 7701</b>	<b>Definitions</b> 200201024 200201024 200204031 200205014 200206051 200215006 200215028 200215030 200221022 200227031 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025 200243023 200243031 200243041 200243044 200243045 200243046 200245050 200304018 200304019 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200250012 200251009 200251009 200251009 200303031 200303031 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200311010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200317021 200320003 200320003 200323003 200326006 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328013 200328018 200328018 200333009 200333012 200333026 200334009 200334040 200338013 200339023 200339026 <b>200341012 200341023</b>	<b>7701.00-00</b>
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	• Association v. Trust 200320005 200320005 200329018 200329019 200339028	7701.03-00
	• <i>Liquidating Trusts</i> 200329016	7701.03-06
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	• Indian Tribal Government 200222007	7701.20-00
<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
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<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
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	• Tax Exempt Bonds 200247012	7871.03-00

Extension of Time for Making Certain Elections

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**200341015**

• 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  
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• 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 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 927; FSC Election</li> </ul>	9100.18-00
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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  
200206050

9100.28-00

• 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  
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 200217020 200218018 200220008 200220009 200221022 200221038 200221047  
 200222010 200224010 200224013 200225012 200226040 200230023 200230023  
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 200304018 200304019 200308005 200308006 200308007 200308008 200308009  
 200308010 200308011 200308012 200308013 200308014 200308015 200308016  
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 200308024 200308025 200308026 200308027 200308028 200308029 200308040  
 200321004 200335001 200335002 200335003 200335004 200335005 200335006  
 200335007 200335021 200335028 200340008 200340009 200340017 200340018  
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 200252068 200252068 200252081 200252081 200301002 200301003 200301005  
 200301006 200301007 200302019 200302026 200303043 200303043 200306007  
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 200308025 200308026 200308027 200308028 200308029 200308040 200310010  
 200310010 200310010 200312020 200312020 200312020 200312020 200312020  
 200312020 200312021 200312021 200312021 200312021 200312021 200312021  
 200314020 200316024 200316025 200316029 200318036 200320014 200320014  
 200323018 200326021 200328011 200328011 200328011 200328013 200328013  
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 200329008 200329010 200329030 200329036 200329037 200330004 200330005  
 200330006 200330007 200330008 200333009 200333012 200333021 200334009  
 200334012 200339023

Section 9111

Miscellaneous Legal Proceedings

9111.00-00

• Res Judicata  
200221002

9111.14-00

	• Collateral Estoppel 200221002	9111.19-00
	• <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
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	• Railroad Car Leasing 200338009	9214.03-00
	• 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 200334001	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

200202063 200202070 200205045 200205046 200205047 200206001 200206002  
200208025 200208026 200210001 200210032 200210063 200211007 200211045  
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200216028 200217005 200217017 200218014 200219035 200220006 200220026  
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200303009 200303047 200303047 200305003 200312002 200312002 200312002  
200312002 200312002 200312002 200316001 200322001 200328029 200334004  
200336029 200336035 200338012 200339047