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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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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
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200302022 200305009 200310005 200310005 200310005 200314018 200339007
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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
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200243032 200247003 200247019 200247020 200247021 200247022 200247023
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200346017 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
200345049 200345050 200347001 200351005

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200215034 200217051 200220010 200223007 200226007 200226036 200231006
200231006 200234053 200234053 200234053 200234053 200243028 200243036
200245009 200302008 200302030 200308004 200308048 200327018 200327027
200344001 200346013 200252072 200252072 200301011 200301036 200302008
200302030 200303057 200303057 200308004 200308048 200310009 200310009
200310009 200312011 200312011 200312011 200312011 200312011 200312011
200312022 200312022 200312022 200312022 200312022 200312022 200313003
200318046 200323041 200337001 200337001 200337001 200339004 200347013
200350002 200352002

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355.01-02

200202060 200306014 200306014 200332015

• Business Purpose

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200202059 200209018 200211032 200214025 200221009 200227016 200234025
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200328020 200328022 200328022 200328022 200328024 200328024 200328024
200329009 200329013 200329015 200329024 200329029 200330012 200330019
200330029 200330030 200330037 200332007 200332012 200332023 200333002
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200334022 200334023 200334028 200334032 200334033 200334034 200334035
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200336022 200336031 200338003 200339019 200339020 200339023 200339024
200339027 200341007 200341010 200341018 200345003 200345005 200345037
200348013 200348015 200348019 200348021 200348024 200348027 200350003
200350007 200350013 200350014 200351007 200351013 200351023 200352013

• Termination of Election
200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*
200240038 200240038 200240038 200240038 200344005 200250006 200250007
200250008 200303032 200303032 200316030 200324050 200330004 200330005
200330006 200330007 200330008 200334002 200334003 200334006 200401009
200402009 200402019

1362.02-02

• *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
200229036 200229036 200229036 200229036 200237005 200237015 200239008
200239008 200239008 200239033 200239033 200239033 200240003 200240003
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200327029 200335014 200335018 200343011 200343012 200252036 200252036
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200310022 200310022 200310022 200316015 200316020 200317002 200317004
200318020 200323013 200324027 200324028 200324029 200324030 200326014
200326018 200328025 200328025 200328025 200329022 200332010 200332016
200334024 200338008 200339040 200339041 200339042 200339044 200339045
200348007 200350008 200351015 **200402021**

• *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
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200237023 200238021 200238021 200238021 200238023 200238023 200238023
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200316012 200318018 200318035 200320001 200320001 200320025 200320025
200323042 200326016 200326027 200326028 200329012 200334014 200334017
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200347007 200347012 200347015 200347025 200348009 200350011 200352010
200352014 **200402021**

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

200207015 200223052 200230030 200230030 200308033 200335034 200308033
200402003

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	• Recognized Built-in Loss 200329011	1374.04-00
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	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	• <i>Dual Resident Corporation</i>	1503.04-04
	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 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003	
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	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	200252060 200252060 200329028	
	• <i>Includible Corporation v. Not an Includible Corporation</i>	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	200213018	
	• <i>Options, Warrants, Convertible Obligations</i>	1504.03-00
	200302040 200302040	
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	200252032 200252032 200341002	
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	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	
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	200203031 200236041 200236041 200247007 200302007 200302007 200348010	
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	200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	
	• <i>Included Property</i>	2032.05-00
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	• <i>Method of Election</i>	2032A.08-00
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	200234055 200234055 200234055 200234055	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	
	• <i>Life Estate</i>	2033.09-00
	200213014	
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
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	• Life Insurance Trusts 200314009	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
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Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016 200345006 200350009 200350010	2038.00-00
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	• <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030	<i>2038.01-01</i>
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	• Amount to Be Included 200210009	2039.02-00
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	• 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
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	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	<i>2042.04-03</i>
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	• <i>To Corporation or Association Organized for Exclusively Charitable Purposes</i> 200302005 200302005	2055.02-00
	• <i>To Trustee or Fraternal Society for Charitable Purposes</i> 200322013	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	2055.03-03
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	• <i>Unitrusts</i> 200330028	2055.12-05
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	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 200350012	2055.12-10
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	• <i>Terminable Interests</i>	2056.01-00
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	• <i>Qualified Terminable Interest Property</i> 200218003 200226020 200241012 200241012 200241012 200318039 200339003	2056.07-00

	• <i>Effective Election</i>	2056.07-01	
	200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014		
	• <i>Special Rule for Charitable Remainder Trusts</i>	2056.08-00	
	200204022 200232015		
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	200241012 200241012 200241012		
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	200309006		
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	200211021 200352005		
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	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008		
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	200313001 200317008 200328012 200328012 200328012 200339025		
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	200243031		
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	200224016 200230017 200230017 200319002 200319002		
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	200303015 200303015		
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	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 200352004 200401009 200402009 200402019		
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	• <i>Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.</i>	2501.06-00	
	200303015 200303015		
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	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 200337012 200401009 200402009 200402019	
	• Consideration 200209007 200209008	2511.02-00
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	• <i>Relinquishment of Power</i> 200324018	2511.07-05
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	200212006 200223013 200223014 200233022 200245053	
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	200247013 200303016 200303016 200324018	
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	200221021 200221042 200333013	
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	200204022 200208028 200208029 200208030 200208033 200225015 200232015	
	• Requirements for a Qualified Disclaimer 200302029 200302029 200333023	2518.01-00

	• <i>Time Limit</i> 200339021	2518.01-01
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	• <i>Transfer Subject to a Condition or Power</i> 200341002	2522.02-02
	• <i>Charitable Remainder Trusts</i> 200205008 200207026 200215032	2522.02-03
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	200232027 200315016	
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200204039 200207028 200207029 200218036 200218041 200218042 200219036
 200219039 200225042 200227043 200232033 200247051 200304025 200321022
 200251010 200251010 200251010 200301020 200303061 200303061 200312003
 200312003 200312003 200312003 200312003 200312003 200312004 200312004
 200312004 200312004 200312004 200312004 200314021 200315031 200319009
 200319009

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200218036 200218041 200218042 200219036 200219039 200221050 200232033

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 200206057 200208039 200213028 200216032 200216033 200217056 200218041
 200218042 200219036 200219038 200219039 200221050 200222034 200222037
 200222038 200224033 200225037 200225042 200225045 200227044 200232033
 200232036 200233027 200233028 200233029 200233030 200233031 200234065
 200234065 200234065 200234065 200234066 200234066 200234066 200234066
 200234067 200234067 200234067 200234067 200234068 200234068 200234068
 200234068 200234072 200234072 200234072 200234072 200238050 200238050
 200238050 200238053 200238053 200238053 200241044 200241044 200241044
 200241047 200241047 200241047 200241048 200241048 200241048 200241049
 200241049 200241049 200241056 200241056 200241056 200244011 200321022
 200343026 200252092 200252092 200309027 200310024 200310024 200310024
 200315028 200315032 200315034 200315035 200316042 200318069 200323046
 200323047 200324035 200326039 200326040 200333030 200342008 200347017
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200209061 200216032 200224035 200241049 200241049 200241049 200241052
 200241052 200241052 200311033 200311035 200311040 200319009 200319009
 200328049 200347023

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200331007 200347017

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4942.03-02

200204039 200204044 200204046 200204047 200246031 200246031 200246031

• *Minimum Investment Return*

4942.03-03

200205049 200207031 200329049

• *Qualifying Distribution*

4942.03-05

200204039 200204042 200204053 200205049 200207031 200209055 200212034
 200233027 200233028 200233029 200233030 200234065 200234065 200234065
 200234065 200234066 200234066 200234066 200234066 200234066 200234067
 200234067 200234067 200234068 200234068 200234068 200234068 200234072
 200234072 200234072 200234072 200238050 200238050 200238050 200241056
 200241056 200241056 200246036 200246036 200246036 200321023 200327062
 200343027 200343028 200251019 200251019 200251019 200323046 200323047
 200331005 200331006 200331008 200332019 200347018 200347021 200351031

• *Set-Asides*

4942.03-07

200204037 200207030 200212034 200224031 200224032 200225036 200230040
 200230040 200235036 200235036 200245059 200247054 200302051 200327062
 200302051 200303063 200303063 200318070 200318071 200318072 200347018
 200347021

• **Other Definitions**

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	200204039 200343027 200343028 200347017	
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	• <i>Business Enterprise</i>	4943.04-03
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	• Exception for Program-Related Investments	4944.03-00
	200218038 200222034 200246036 200246036 200246036 200343027 200343028 200331005 200331006 200331007 200331008 200347017	
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	200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200340026 200344026 200344027 200344028 200349007 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 200332019 200342008 200347023	
	• Definition of Taxable Expenditure	4945.04-00
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	• Tax on Nondeductible Contributions to Qualified Employer Plans 200211050	4972.04-00
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 200330025 200330026 200330027 200330032 200331004 200332004 200332006
 200332009 200333004 200333014 200333016 200333019 200333026 200333027
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 200345038 200348005 200348009 200348010 200348014 200348022 200348026
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 200352008 200352010 200352022 200401010 200401012 **200402002 200402015**

- Section 42; Low-Income Housing Credit 9100.01-00
 200217013 200318026 200319003 200319003 200330023 200333011 200348017
 200348018
- Section 59(e) 9100.02-00
- *R and D Expenditures* 9100.02-03
 200210055
- Section 146; Volume Cap 9100.03-00
 200401001
- Section 168; MACRS 9100.04-00
 200352009

<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
<p>200201030 200201030 200202046 200202049 200202058 200202067 200204033 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200209021 200210057 200210058 200210059 200211020 200211029 200211031 200218020 200220025 200223023 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200225028 200230031 200230031 200232014 200237018 200245049 200247044 200249006 200308047 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 200303050 200303050 200308047 200311022 200314023 200315018 200315019 200316013 200316014 200324040 200332013 200337002 200337002 200337002 200402006</p>	
<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
<p>200202066 200203056 200204036 200211027 200213025 200216009 200220013 200224019 200227019 200227038 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200247017 200248001 200248022 200304020 200304027 200308031 200327001 200327034 200327035 200327038 200327050 200343007 200346011 200303040 200303040 200308031 200311016 200312017 200312017 200312017 200312017 200312017 200312017 200314022 200318047 200318048 200318067 200322003 200322004 200324020 200348025 200352012</p>	
<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
<p>200201013 200201013 200203060 200209016 200217047 200218013 200218016 200222014 200227010 200230025 200230025 200233009 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200245035 200245046 200246028 200246028 200246028 200335025 200250028 200301001 200303006 200303006 200303007 200303007 200303008 200303008 200303014 200303014 200309001 200309014 200310004 200310004 200310004 200313006 200318025 200318062 200326022 200330034 200332003 200334036 200351016 200351017 200351018 200351019 200351020 200351021 200351022</p>	
<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
<p>200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042</p>	
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
<p>200250003</p>	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
<p>200229028 200229028 200229028 200229028 200229028 200343022 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348016</p>	
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
<p>200321007</p>	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
<p>200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010</p>	

<ul style="list-style-type: none"> • Extension of Time For Filing Return 200324049 200402018 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008 	9100.20-00
<ul style="list-style-type: none"> • Other 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 200350005 200352005 200401013 200402010 200402011 200402013 200402014 200402016 200402017 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200344021 	9100.26-00
<ul style="list-style-type: none"> • 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	
	200202017 200202018 200202019 200202020 200204019 200204024 200204025	
	200205005 200206018 200206019 200206040 200207019 200209040 200209041	
	200209048 200211025 200213005 200215012 200215022 200215023 200215024	
	200217020 200218018 200220008 200220009 200221022 200221038 200221047	
	200222010 200224010 200224013 200225012 200226040 200230023 200230023	
	200230032 200230032 200231002 200231002 200233010 200233012 200236015	
	200236015 200236018 200236018 200237019 200239024 200239024 200239024	
	200247005 200247010 200247015 200247016 200247036 200302019 200302026	
	200304018 200304019 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
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	200335007 200335021 200335028 200340008 200340009 200340017 200340018	
	200343021 200251006 200251006 200251006 200252034 200252034 200252035	
	200252035 200252068 200252068 200252081 200252081 200301002 200301003	
	200301005 200301006 200301007 200302019 200302026 200303043 200303043	
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	200307068 200307068 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
	200308024 200308025 200308026 200308027 200308028 200308029 200308040	
	200310010 200310010 200310010 200312020 200312020 200312020 200312020	
	200312020 200312020 200312021 200312021 200312021 200312021 200312021	
	200312021 200314020 200316024 200316025 200316029 200318036 200320014	
	200320014 200323018 200326021 200328011 200328011 200328011 200328013	
	200328013 200328013 200328018 200328018 200328018 200329002 200329006	
	200329007 200329008 200329010 200329030 200329036 200329037 200330004	
	200330005 200330006 200330007 200330008 200333009 200333012 200333021	
	200334009 200334012 200339023 200342002 200345015 200348008 200350004	
	200351023 200401002 200401003 200401004 200401005 200401006 200401007	

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>	9111.19-02
	200206008 200221002	
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>	9114.01-20
	200251003 200251003 200251003	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200329038	
	• <i>Germany</i>	9114.03-13
	200327047	

	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025 200332008	
	• <i>United Kingdom</i>	9114.03-42
	200225016	
	• <i>Czech Republic</i>	9114.03-43
	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
Section 9214	Leasing Shelter	9214.00-00
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
	200338009	
	• <i>Computer Leasing</i>	9214.04-00
	200209001	
Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i> 200402007	9999.92-00
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	9999.98-00
	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 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 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	