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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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| | 200312022 200312022 200312022 200312022 200312022 200312022 200313003 | |
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| | 200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200321025 200321026 200340027 200340028 200340029 200346027 200346028 200346029 200346030 200346031 200349002 200349003 200349004 200349005 200349006 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200252099 200252099 200301042 200301043 200301044 200305029 200315030 200315036 200315037 200317052 200317053 200317054 200323043 200325006 200325006 200328037 200328039 200328040 200328041 200330044 200331009 200332021 200332022 200336037 200338016 200338017 200341020 200341021 200342005 200342006 200345045 200345046 200345047 200345048 200351028 200351029 200351030 200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030 | |
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| | 200237003 200340024 200324002 200328029 200328029 | |

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| Section 468 | Special Rules for Mining and Solid Waste Reclamation and Closing Costs 200235021 200235021 | 468.00-00 |
| | <ul style="list-style-type: none"> • Revocation of Election, Separate Reserves 200339029 | 468.04-00 |
| Section 468A | Special Rules for Decommissioning Cost 200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200318031 200318033 200318034 200318037 200318038 200323034 | 468A.00-00 |
| | <ul style="list-style-type: none"> • Income and Deductions of the Taxpayer | 468A.03-00 |
| | <ul style="list-style-type: none"> • <i>Formulas or Other Methods</i> 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200335026 200302021 200302023 200302027 200302028 200302041 200403006 200403021 200403022 | 468A.03-04 |
| | <ul style="list-style-type: none"> • Ruling Amount | 468A.04-00 |
| | <ul style="list-style-type: none"> • <i>Revised Schedules</i> 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200327042 200335026 200343016 200343017 200346020 200302021 200302023 200302027 200302028 200302041 200323004 200323005 200323008 200326019 200339030 200345017 200345018 200345021 200345023 200345024 200345035 200345036 200345039 200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 | 468A.04-02 |
| | <ul style="list-style-type: none"> • Nuclear Power Plant | 468A.06-00 |
| | <ul style="list-style-type: none"> • <i>Disposition of Interest</i> 200246013 200246013 200246013 | 468A.06-03 |
| Section 468B | Special Rules For Designated Settlement Funds 200213015 200222001 200243034 200316040 | 468B.00-00 |
| | <ul style="list-style-type: none"> • In General 200351008 | 468B.01-00 |
| | <ul style="list-style-type: none"> • Taxation of Designated Settlement Funds 200329045 | 468B.02-00 |
| | <ul style="list-style-type: none"> • Definitions | 468B.04-00 |
| | <ul style="list-style-type: none"> • <i>Designated Settlement Fund</i> 200242035 | 468B.04-02 |
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| | <ul style="list-style-type: none"> • Passive Activity Defined 200206016 200234049 200234049 200234049 200234049 200303052 200303052 200332004 | 469.03-00 |
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| | • Election 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042 | 472.01-00 |
| | • LIFO Conformity Requirement 200239032 200239032 200239032 | 472.05-00 |
| | • Inventory Price Index Method 200328001 200328001 200328001 | 472.09-00 |
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| | • Securities Traders 200209052 200209053 200209054 200304006 | 475.08-00 |
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| | • Services 200230001 200230001 | 482.09-00 |
| | • Transfer or Use of Intangibles 200230001 200230001 | 482.11-00 |
| | • <i>Cost Sharing Agreements</i> 200225009 | 482.11-08 |
| | • Allocation of Net Income 200203053 | 482.13-00 |
| | • Allocation of Deductions 200203053 | 482.17-00 |
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| | • <i>Constructive Dividend</i> 200334001 | 482.22-02 |
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| | • Title-Holding Company 200214035 200214036 | 501.02-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest 200211051 200216037 200222030 200225042 200304036 200321021 200349008 200333034 | 501.03-00 |

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| <ul style="list-style-type: none"> • <i>Foundations</i> | 501.03-02 |
| 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 | |
| <ul style="list-style-type: none"> • <i>Trusts</i> | 501.03-03 |
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| <ul style="list-style-type: none"> • <i>Educational Organizations</i> | 501.03-08 |
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| <ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> | 501.03-10 |
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| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| 200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004 | |
| <ul style="list-style-type: none"> • <i>Labor Organizations (See Also 0501.05-00)</i> | 501.03-12 |
| 200233024 | |
| <ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> | 501.03-15 |
| 200325005 200325005 | |
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> | 501.03-22 |
| 200247056 200332018 | |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> | 501.03-24 |
| 200343027 200343028 200326035 | |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> | 501.03-25 |
| 200211052 200249014 200304036 | |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> | 501.03-26 |
| 200216037 | |
| <ul style="list-style-type: none"> • <i>Testing for Public Safety</i> | 501.03-28 |
| 200215057 200215058 200215059 200215060 | |
| <ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> | 501.03-30 |
| 200218036 200218041 200218042 200219036 200219039 200225046 200333034 200347017 | |
| <ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> | 501.03-31 |
| 200332018 | |
| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> | 501.03-33 |
| 200349008 | |
| <ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> | 501.04-00 |
| <ul style="list-style-type: none"> • <i>Local Associations of Employees</i> | 501.04-01 |
| 200219037 | |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> | 501.06-00 |
| 200223067 200333031 200333032 200333033 | |
| <ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> | 501.08-00 |
| 200222032 200225038 200225039 | |

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| | • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200204045 200225041 200302052 200327063 200327066 200301047 200302052 200317036 | 501.09-00 |
| | • <i>Permissible Benefits</i> 200211053 200311037 | 501.09-01 |
| | • <i>Geographic Locale</i> 200314030 | 501.09-02 |
| | • <i>Inurement</i> 200203073 200203074 200203075 200211053 200223068 | 501.09-03 |
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| | • Income Inures v. does Not Inure to Private Individual 200230005 200230005 | 501.32-00 |
| | • Business Activities | 501.36-00 |
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| | 200201035 200201035 200201036 200201036 200204042 200204053 200205048 200205049 200206057 200215054 200215055 200215056 200216032 200216033 200219043 200219044 200221064 200221065 200221066 200221067 200221068 200221069 200226045 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200244026 200244027 200245054 200246035 200246035 200246035 200247057 200247060 200302049 200304025 200302049 200313021 200313022 200324035 200333013 200333036 200333037 200342008 200403051 | |
| | • Termination Under Section 507(a)(1) 200343026 200351031 | 507.01-00 |
| | • Termination Under Section 507(a)(2)(A) 200221050 | 507.02-00 |
| | • Termination Under Section 507(b)(1)(A) 200225045 | 507.03-00 |
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| | • Exceptions to Private Foundation Status 200316043 200348029 | 509.02-00 |
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| | • <i>Supporting Organizations</i> 200204040 200208027 200215048 200218037 200335037 200351031 | 509.02-02 |
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| | • Organizations Subject to Tax 200236049 200236049 | 511.01-00 |
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| | • <i>Rents and Royalties</i> 200219037 200222030 200225046 200241050 200241050 200241050 200326035 | 512.01-01 |
| | • Partnerships 200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004 200351033 | 512.02-00 |
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| | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 200223068 200311037 200314030 200317036 | 512.09-03 |
| | • Modifications 200246032 200246032 200246032 200315028 200315032 200315034 200315035 | 512.10-00 |

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| | <ul style="list-style-type: none"> • Advertising, etc., Activities 513.02-00 200225046 200303062 200303062 200351033 • Cooperatives 513.03-00 200223067 • Sales and Service to Public 513.04-00 200222030 200309031 | |
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| | • Amounts Paid, Credited, or Required to Be Distributed 200210002 200226031 | 661.01-00 |
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| | 200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200304025 200250042 200251010 200251010 200251010 200252096 200252096 200301020 200324023 200333013 200403051 | |
| | • Character of Distribution 200215032 | 664.01-00 |
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| | • <i>Charitable Remainder Unitrust</i> 200232015 200233005 200233006 200233007 200233008 200234038 200234038 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 | 664.03-02 |
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| | • Persons Treated as Grantors 200209015 200227020 200239035 200239035 200239035 200323015 200339018 | 671.02-00 |
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| | • Related or Subordinate Party 200229013 200229013 200229013 200229013 200229013 | 672.02-00 |
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| | 200338015 | |
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| | 200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019 200336020 | |
| | • Deduction for Estate Tax 200247001 200303010 200303010 200316008 | 691.03-00 |
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| | • Character of Items 200323015 | 702.07-00 |
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| | • Partnership Agreement 200210047 200329001 | 704.01-00 |
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| | • <i>Section 704(c) Considerations</i> 200335034 | 704.01-04 |
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| | • Not in Capacity as Partner 200250013 200301004 | 707.01-00 |
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| | • Termination 200214016 | 708.01-00 |
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Section 1001

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1001.00-00

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
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 200313002 200314007 200314021 200315001 200315015 200318064 200319004
 200319004 200319005 200319005 200324035 200324051 200334030 200341005

- Allocation of Sales Price
200315040

1001.01-00

- Amount Realized
200244009

1001.02-00

- *Real Property Taxes Paid by the Purchaser*
200303023 200303023 200328034 200328034 200328034 200328035 200328035
200328035

1001.02-02

- *Property Differing Materially*
200210029 200227020

1001.02-07

- Valuation of Real Estate

1001.15-00

- *Determination Under the Facts*
200346007

1001.15-01

Section 1012

Basis of Property--Costs

1012.00-00

- 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

Section 1014

Basis of Property Acquired From a Decedent

1014.00-00

200240018 200240018 200240018 200240018 200340019 200311030

- Basis Equal to FMV At Time of Decedent's Death
200345026

1014.01-00

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| | • Basis 200244010 200342003 | 1031.08-00 |
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| | • Paying Elections by QEF Shareholders | 1291.06-00 |
| | • <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200303024 200303024 | 1291.06-02 |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election | 1295.02-00 |
| | • <i>Retroactive Elections</i> 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 200339053 | 1295.02-02 |
| Section 1301 | Averaging of Farm Income 200213026 | 1301.00-00 |
| Section 1311 | Correction of Error 200232001 200242037 200324002 | 1311.00-00 |
| Section 1312 | Circumstances of Adjustment | 1312.00-00 |
| | • Double Disallowance of a Deduction or Credit 200324002 | 1312.05-00 |
| Section 1313 | Definitions | 1313.00-00 |
| | • Determination v. No Determination 200251001 200251001 200251001 | 1313.01-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 200235030 200235030 200327053 | 1341.00-00 |
| | • Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002 | 1341.02-00 |
| Section 1361 | Definitions 200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013 200316005 200334027 200334029 200345010 | 1361.00-00 |

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| • Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008 | 1361.01-00 |
| • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200344005 | 1361.01-02 |
| • <i>Non-Resident Alien as Shareholder</i> 200226031 | 1361.01-03 |
| • <i>More than One Class of Stock</i> 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025 | 1361.01-04 |
| • Certain Trusts Permitted as Shareholders 200311019 | 1361.03-00 |
| • <i>Grantor Trusts</i> 200339026 | 1361.03-01 |
| • <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 200343003 200343004 200352010 200401009 200402009 200402019 200403031 | 1361.03-02 |
| • <i>Electing Small Business Trusts</i> 200227021 200401011 | 1361.03-03 |
| • <i>Qualified Subchapter S Subsidiary</i> 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 200339033 200339034 200345027 200345028 200345029 200345030 200345031 200345032 200345033 200345034 200351011 200403036 | 1361.05-00 |
| Section 1362 Election by Small Business Corporation | 1362.00-00 |
| 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 | |
| • Eligible v. Ineligible 200217048 200222009 200344019 200306026 200306026 | 1362.01-00 |
| • <i>Election After Termination</i> 200218017 200239007 200239007 200239007 200245021 | 1362.01-02 |

• Late Elections

1362.01-03

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200215014 200215021 200215033 200215038 200215040 200215041 200215046
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200403020 200403079

• Termination of Election
 200215039 200226009

1362.02-00

• Ceases to be Small Business Corporation

1362.02-02

200240038 200240038 200240038 200240038 200344005 200250006 200250007
 200250008 200303032 200303032 200316030 200324050 200330004 200330005
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• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041
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200334024 200338008 200339040 200339041 200339042 200339044 200339045
200348007 200350008 200351015 200402021 **200403078 200403083**

• *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
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200316012 200318018 200318035 200320001 200320001 200320025 200320025
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200337008 200337008 200337008 200338007 200341009 200347005 200347006
200347007 200347012 200347015 200347025 200348009 200350011 200352010
200352014 200402021 **200403081**

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

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200402003

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| Section 1367 | Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 200223052 | 1367.00-00 |
| Section 1368 | Distributions 200401009 200402009 200402019 | 1368.00-00 |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011 | 1374.00-00 |
| | • 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 200403078 | 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 200341017 | 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 |
| | • Partner's Taxable Year Ending as the Result of Death | 1402.06-00 |
| | • <i>Retirement Payments to Retired Partners</i> 200403056 | 1402.06-01 |
| 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 |

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| | • 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 |
| 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) 200247002 | 1502.00-00 |
| | • Intercompany Transactions 200209025 200302002 200302002 200334037 200345049 | 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 200401013 200402013 200403017 200403018 200403039 200403074 | 1502.21-00 |
| | • Investment Adjustment 200215002 | 1502.32-00 |
| | • Earnings and Profits 200225014 200317019 | 1502.33-00 |
| | • Life and Non-Life 200344002 200252070 200252070 200323002 | 1502.50-00 |
| | • Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008 | 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 |

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| 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 200340016 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003 | 1503.04-04 |
| Section 1504 | Definitions | 1504.00-00 |
| | 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014 | |
| | • 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 200341002 | 2001.02-00 |
| Section 2013 | Credit for tax on Prior transfers | 2013.00-00 |
| | 200218003 | |
| Section 2031 | Definition | 2031.00-00 |
| | 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010 | |
| Section 2032 | Alternate Valuation | 2032.00-00 |
| | 200203031 200236041 200236041 200247007 200302007 200302007 200348010 | |
| | • Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048 | 2032.01-00 |
| | • Included Property 200343002 | 2032.05-00 |
| Section 2032A | Valuation of Farm Real Property | 2032A.00-00 |
| | • Method of Election | 2032A.08-00 |
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| | 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015 | |

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| | • Life Estate 200213014 | 2033.09-00 |
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| | 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 200345006 200350009 200350010 | |
| | • 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 |
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| | 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018 200345006 200403094 | |
| | • Pre-1942 Powers 200205033 | 2041.01-00 |
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| | 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023 | |
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| | 200340001 200402012 | |
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| | • <i>Unitrust Lead Interest</i> | 2055.12-06 |
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| | • <i>Reformations of Nonqualifying Interests</i> | 2055.12-10 |
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| | 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023 | | |
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| | 200222024 200224016 200319002 200319002 | | |
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| | 200218003 200226020 200241012 200241012 200241012 200318039 200339003 200403093 | | |
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| | 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014 | | |
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| | • <i>Distributions Before Death of the Spouse</i> | 2056A.03-01 | |
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| | 200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008 | | |
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| | • Gift v. Not a Gift | 2501.01-00 |
| | 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021 | |
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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 | |
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| | 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020 200348011 | |
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| | 200212006 200223013 200223014 200233022 200245053 | |
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| | • 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 |
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| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
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| | 200201017 200201017 200201020 200201020 200203029 200207018 200211034 200217035 200222012 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083 200306027 200306027 200306028 200306028 200310021 200310021 200310021 200315002 200315015 200320015 200320015 200326029 200345006 200401009 200402009 200402019 | |
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| | 200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010 | |
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200403080 200403092

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Section 9100

Extension of Time for Making Certain Elections

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| <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 200403017 200403018 200403035 200403039 200403074 | 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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 200343021 200251006 200251006 200251006 200252034 200252034 200252035
 200252035 200252068 200252068 200252081 200252081 200301002 200301003
 200301005 200301006 200301007 200302019 200302026 200303043 200303043
 200306007 200306007 200307005 200307005 200307007 200307007 200307064
 200307064 200307065 200307065 200307066 200307066 200307067 200307067
 200307068 200307068 200308005 200308006 200308007 200308008 200308009
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 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
200403028 200403034 200403038 200403042 200403079

Section 9111

Miscellaneous Legal Proceedings

9111.00-00

• Res Judicata
 200221002

9111.14-00

• Collateral Estoppel
 200221002

9111.19-00

• *Related Civil Action*
 200206008 200221002

9111.19-02

Section 9114

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

9114.00-00

• U.S. Model Income Tax Treaty

9114.01-00

• *Students and Trainees*
 200251003 200251003 200251003

9114.01-20

• U.S. Income Tax Treaties

9114.03-00

• *Canada*
 200329038

9114.03-06

• *Germany*
 200327047

9114.03-13

| | | |
|---------------------|---|-------------------|
| | • <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 200403075 | |
| | • <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> | 9999.92-00 |
| | 200402007 | |
| | • <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 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047 | |