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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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	200225031	
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	200201006 200201006 200201019 200201019 200201032 200201032 200202047	
	200202059 200202060 200204034 200205001 200205034 200206022 200207025	
	200209018 200209029 200209047 200211032 200212012 200213016 200214014	
	200214021 200215031 200216006 200217006 200217051 200218021 200219025	
	200223002 200223007 200225005 200226007 200226036 200227024 200229025	
	200229025 200229025 200229025 200229025 200231008 200231008 200232004	
	200232005 200232006 200232007 200232008 200232009 200234021 200234021	
	200234021 200234021 200234044 200234044 200234044 200234044 200234053	
	200234053 200234053 200234053 200234061 200234061 200234061 200234061	
	200236038 200236038 200236044 200236044 200237022 200239005 200239005	
	200239005 200239006 200239006 200239006 200239022 200239022 200239022	
	200243028 200243032 200243036 200244014 200245009 200245043 200247019	
	200247020 200247021 200247022 200247023 200247047 200302030 200302044	
	200308004 200308048 200327018 200327027 200327049 200327057 200335008	
	200335009 200335010 200335011 200335012 200335013 200335023 200343005	
	200344018 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 200311023 200311024 200312011 200312011 200312011 200312011	
	200312011 200312011 200312023 200312023 200312023 200312023 200312023	
	200312023 200312024 200312024 200312024 200312024 200312024 200312024	
	200313003 200318046 200323041 200337001 200337001 200337001 200345050	
	200351005 200352002 200403019 200403048 200403060 <b>200404043</b>	
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	200236008 200236008 200304023 200311002 200317019 200326032 200333024	
	200339008 200339054 200403019	
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	200204034 200209049 200335019 200320013 200320013	
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	200213001 200213002 200213003	
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	200335034	
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	• General Rule	382.01-00
	200207002 200225014 200238025 200238025 200238025	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	200220016 200301026 200306023 200306023 200329020	
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	• <i>Equity Structure Shift</i>	382.07-03
	200207014	

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	• Impossibility of Diversion 200345042	401.01-00
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	• Required Distributions 200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200327059 200343030 200250043 200252097 200252097 200317041 200317043 200317044 200324018	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200343030 200317041 200317043 200317044	401.06-02
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	200230044 200230044 200335035 200340025 200340030 200345043	
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	200317042	
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	200231019 200231019	
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	200202078 200243052 200302048 200302048	
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	200213032	
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	200202078 200215032 200302048 200302048	
	• <i>By a Surviving Spouse</i>	402.08-05
	200204038 200211054 200222033 200344024 200305030	
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	200215032 200315041	
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	200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013 200304034 200317022 200326038 200334040 200341023 200345040	
	• Qualified Annuities	403.01-00
	200244023	
	• Nonqualified Annuities	403.02-00
	200245060	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	200202027 200249008 200302032 200301032 200302032 200303041 200303041 200317031 200317040 200319011 200319011 200337013 200337013 200337013	
	• Rollover Amounts	403.05-00
	200249008 200317040	
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	200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200346024 200317050 200323044 200328038 200328044 200328047 200334039 200334041 200336036 200350017	
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	200242047	
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	200334041 200401021 200403096 <b>200404050</b>	



	• Year of Deduction 200311036	404.11-00
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	200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200335036 200343029 200343030 200346025 200346032 200250037 200307091 200307091 200307095 200307095 200314029 200317032 200324018 200325008 200325008 200329047 200329048 200330045 200337014 200337014 200337014 200345044 200352020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 200204048 200210066	408.02-01
	• Rollover Contributions	408.03-00
	200208031 200221048 200245055 200304038 200327064 200343029 200317032 200317033 200324059 200332017 200334044 200401020 200401023 200401024 200402028 200402029 200403098 <b>200404051 200404053 200404054 200404056</b>	
	• Individual Retirement Annuity	408.05-00
	200222032 200225038 200225039	
	• Distributions	408.06-00
	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037 200324059	
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	200315039 200337015 200337015 200337015	
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	200247059 200312025 200312025 200312025 200312025 200312025 200312025	
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	200225043	
	• Funding Method	412.04-00
	200242042 200306038 200306038	

	• Minimum Funding Waiver	412.06-00
	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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	200349005 200306039 200306039	
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	200306038 200306038	
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	200230042 200230042 200350020 200352016	
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	200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 200315038 200331003 200339055 <b>200404059</b>	
	• Church Plan	414.08-00
	200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048 200239036 200239036 200239036 200243053 200250041 200251015 200251015 200251015 200252095 200252095 200305031 200307096 200307096 200307097 200307097 200310025 200310025 200310025 200313019 200313023 200317029 200317030 200317039 200320028 200320028 200323048 200326045 200330042 200331010 200338019 200338020 200338021 200348030 200348031 200350020 200350021 200401022	
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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 200342009 200345042 200345043 200347020 200347022 200402027 <b>200404052</b>	

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	• Limitation for Defined Benefit Plans	415.01-00
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	200230044 200230044 200334041 200403096 <b>200404050</b>	
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	200213033 200401021	
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	200203071 200219002	
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	200203073 200203074 200203075 <b>200404055</b>	
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	200210025 200317036 <b>200404055</b>	
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	200301047 200315038	
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	200241001 200241001 200241001 200244006 200307006 200307006	
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	200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003	
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	200213004 200242010	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	200302002 200302002	
	• <i>Consent--Form, Time, etc., Requirements</i>	446.04-05
	200328001 200328001 200328001	

	• <i>Change in Method of Accounting for Depreciation</i>	446.04-17
	200206014 200206015 200206021 200208002 200210053 200214003 200216016 200216018 200222022 200229021 200229021 200229021 200229021 200229021 200245038 200246006 200246006 200246006 200248016 200327041	
	• Method of Accounting; Change of Method; Accrual to Cash (Overall)	446.14-00
	200334026	
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	• <i>Property and Casualty Insurance Companies</i>	446.20-02
	200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	
	• Mark to Market (Section 475)	446.25-00
	200221008	
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	200232010	
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	200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043 200351024	
	• Annual Theory	451.01-00
	200210019 200217052 200234056 200234056 200234056 200234056	
	• Conditions and Contingencies	451.04-00
	200236003 200236003	
	• Tax Refunds	451.08-00
	200211043	
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	200247035	
	• <i>Goods (1.451-5)</i>	451.13-04
	200246016 200246016 200246016	
	• Constructive Receipt	451.14-00
	200203006 200305018	
	• <i>Compensation</i>	451.14-04
	200202027 200351003	
	• Accrual Method	451.19-00
	200247035	
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	200213026	
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	200218034 200326015	
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	• <i>Election Out</i>	453.06-06
	<b>200404015</b>	
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	200226039 200230016 200230016 200308042 200305014 200308042 200317014 200323009 200329026 200329027 <b>200404035</b>	

	• <i>Election After Revocation</i> 200250027	453.08-01
	• <i>Contingent Payment Sales</i>	453.09-00
	• <i>Alternative Basis Recovery</i> 200236036 200236036 200345020 200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016	453.09-01
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	• <i>Year of Inclusion in Gross Income</i> 200202027 200302032 200301032 200302032 200303041 200303041 200303058 200303058 200330011 200330033 200337010 200337010 200337010	457.01-00
	• <i>Eligible Deferred Compensation Plan Defined</i> 200303041 200303041 200330033 200337010 200337010 200337010	457.05-00
	• <i>Plan</i> 200303058 200303058	457.05-01
	• <i>Tax Exempt Organization</i> 200302015 200302015 200330011	457.05-03
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	• <i>Eligible Employer</i> 200313017	457.08-01
	• <i>Substantial Risk of Forfeiture</i> 200321002	457.08-07
	• <i>Special Rules</i>	457.09-00
	• <i>Certain Plans Excepted</i> 200351003	457.09-05
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	200246012 200246012 200302009 200302010 200302011 200302012 200302013	
	200301009 200301012 200301013 200301014 200301015 200301016 200301017	
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	200230005 200230005 200236049 200236049 200236051 200236051 200304036	
	200304041 200304042 200349008 200301048 200307094 200307094 200313024	
	200314031 200325003 200325003 200325004 200325004 200325005 200325005	
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	200320027 200320027 200345041	
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	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200323012 200342003	<b>1035.00-00</b>
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 200221042 200233022 200317011	<b>1041.00-00</b>

	• Transfers Incident to Divorce 200221021	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b> 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	<b>1042.00-00</b>
	• Definitions 200337003 200337003 200337003	1042.03-00
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 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	<b>1060.00-00</b>
<b>Section 1082</b>	<b>Basis for Determining Gain or Loss</b> 200240006 200240006 200240006 200240006	<b>1082.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200211042 200215037 200218034 200243002 200335034	<b>1221.00-00</b>
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200221008	1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 200209007 200209008 200215037 200335029 200403051	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	<b>1223.00-00</b>
	• Decedent and Estate 200213014 200324051	1223.01-00
<b>Section 1231</b>	<b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b> 200215037 200335034	<b>1231.00-00</b>
<b>Section 1233</b>	<b>Gains and Losses from Short Sales</b> 200335033	<b>1233.00-00</b>
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 200209007 200209008	<b>1234A.00-00</b>

<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 200219017 200219019 200219020 200219021 200219026 200249002	<b>1235.00-00</b>
	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
<b>Section 1241</b>	<b>Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)</b> 200218034	<b>1241.00-00</b>
<b>Section 1259</b>	<b>Constructive Sales of Appreciated Financial Positions</b> 200217039 200236045 200236045	<b>1259.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Accrual - Principal Subject to Acceleration 200347016	1272.06-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 200347016	1275.08-00
<b>Section 1291</b>	<b>PFIC Interest on Tax Deferral</b>	<b>1291.00-00</b>
	• Paying Elections by QEF Shareholders	1291.06-00
	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200303024 200303024	1291.06-02
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 200339053 <b>200404026 200404027 200404028 200404038 200404039</b> <b>200404040 200404041</b>	1295.02-02
<b>Section 1301</b>	<b>Averaging of Farm Income</b> 200213026	<b>1301.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 200232001 200242037 200324002	<b>1311.00-00</b>
<b>Section 1312</b>	<b>Circumstances of Adjustment</b>	<b>1312.00-00</b>
	• Double Disallowance of a Deduction or Credit 200324002	1312.05-00
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 200251001 200251001 200251001	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 200235030 200235030 200327053	<b>1341.00-00</b>
	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00



Section 1361

Definitions

1361.00-00

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**200404037**

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00  
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200320008 **200404031**

• Shareholder Not an Individual or Permitted Trust or Estate 1361.01-02  
200344005

• Non-Resident Alien as Shareholder 1361.01-03  
200226031

• More than One Class of Stock 1361.01-04  
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200326025

• Certain Trusts Permitted as Shareholders 1361.03-00  
200311019

• Grantor Trusts 1361.03-01  
200339026

• Qualified Subchapter S Trusts 1361.03-02  
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200401009 200402009 200402019 200403031 **200404045**

• Electing Small Business Trusts 1361.03-03  
200227021 200401011

• Qualified Subchapter S Subsidiary 1361.05-00  
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Section 1362

Election by Small Business Corporation

1362.00-00

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• Eligible v. Ineligible 1362.01-00  
200217048 200222009 200344019 200306026 200306026

• Election After Termination 1362.01-02  
200218017 200239007 200239007 200239007 200245021

• *Late Elections*

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• Termination of Election  
 200215039 200226009

1362.02-00

• Ceases to be Small Business Corporation

1362.02-02

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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  
200402003

<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders</b> 200223052	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 200401009 200402009 200402019	<b>1368.00-00</b>
<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 200403078	<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 200341017 <b>200404003</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 <b>200404048</b>	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
<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 200345049	1502.13-00
	• <i>Stock of Members</i> 200232028	<i>1502.13-01</i>
	• 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	<i>1502.75-10</i>
	• 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	<i>1502.77-01</i>
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00

<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 200221018	1503.04-00
	• <i>Dual Resident Corporation</i> 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003	1503.04-04
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
	• Affiliated Group v. Not an Affiliated Group 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
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 200341002	2001.02-00
<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 200348010	
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
	• Included Property 200343002	2032.05-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	

	• Life Estate 200213014	2033.09-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
<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 200345006 200350009 200350010 <b>200404009</b>	
	• 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 <b>200404004</b>	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 200345006 200350009 200350010	
	• 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 200345006 200403094 <b>200404004 200404005 200404006 200404007</b> <b>200404012 200404014 200404017 200404018 200404020 200404021 200404022</b>	
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	200303016 200303016 200314009 <b>200404013</b>	
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03



<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	<b>2044.00-00</b>
	<ul style="list-style-type: none"> <li>• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 2044.01-00</li> <li>• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 2044.01-01 200224016 200319002 200319002</li> <li>• Property Treated as Passing From Decedent 2044.02-00 200403093</li> </ul>	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200241044 200241044 200241044	<b>2053.00-00</b>
	<ul style="list-style-type: none"> <li>• Claims Against the Estate 2053.09-00</li> <li>• <i>Claim Extinguished - Effect of Post Death Events</i> 2053.09-13 200217022</li> </ul>	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009	<b>2055.00-00</b>
	<ul style="list-style-type: none"> <li>• To Corporation or Association Organized for Exclusively Charitable Purposes 2055.02-00 200302005 200302005</li> <li>• To Trustee or Fraternal Society for Charitable Purposes 2055.03-00 200322013</li> <li>• <i>Presently Ascertainable Charitable Remainder</i> 2055.03-03 200227015</li> <li>• Transfers Not Exclusively for Charitable Purposes 2055.07-00 200340001 200402012</li> <li>• <i>Transfers Subject to Condition</i> 2055.07-02 200202032</li> <li>• Modification of Will 2055.09-00</li> <li>• <i>Contest</i> 2055.09-02 200252077 200252077 200306002 200306002</li> <li>• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 2055.12-00 200232015 200302029 200302029 200306008 200306008 200306009 200306009</li> <li>• <i>Unitrusts</i> 2055.12-05 200330028</li> <li>• <i>Unitrust Lead Interest</i> 2055.12-06 200218029</li> <li>• <i>Guaranteed Annuity Lead Interest</i> 2055.12-07 200230022 200230022</li> <li>• <i>Reformations of Nonqualifying Interests</i> 2055.12-10 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 200350012</li> </ul>	

<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>	
	200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023		
	• Terminable Interests	2056.01-00	
	• <i>Life Estate</i>	2056.01-01	
	200222024 200224016 200319002 200319002		
	• Qualified Terminable Interest Property	2056.07-00	
	200218003 200226020 200241012 200241012 200241012 200318039 200339003 200403093		
	• <i>Effective Election</i>	2056.07-01	
	200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014		
	• Special Rule for Charitable Remainder Trusts	2056.08-00	
	200204022 200232015		
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>	
	• Qualifying Interest	2056A.02-00	
	200241012 200241012 200241012		
	• Imposition of Estate Tax	2056A.03-00	
	• <i>Distributions Before Death of the Spouse</i>	2056A.03-01	
	200309006		
	• Effective Election	2056A.04-00	
	200211021 200352005		
<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b>	<b>2057.00-00</b>	<b>R</b>
	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008		
<b>Section 2057</b>	<b>Sales of Certain Employer Securities (Repealed 1989)</b>	<b>2057.00-00</b>	<b>R</b>
	200313001 200317008 200328012 200328012 200328012 200339025		
<b>Section 2104</b>	<b>Property Within U.S.</b>	<b>2104.00-00</b>	
	200243031		
<b>Section 2107</b>	<b>Expatriation to Avoid Tax</b>	<b>2107.00-00</b>	
	200303037 200303037		
<b>Section 2205</b>	<b>Reimbursement Out of Estate</b>	<b>2205.00-00</b>	
	• Apportionment of Tax According to State Law	2205.01-00	
	200206024		
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>	
	200223047		
	• Recovery With Respect to Gift Tax	2207A.02-00	
	200224016 200230017 200230017 200319002 200319002		
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>	
	200303015 200303015		

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	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 200403094 <b>200404013</b>	
	• Gift v. Not a Gift	2501.01-00
	200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	
	• Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.	2501.06-00
	200303015 200303015	
<b>Section 2502</b>	<b>Rate of Tax</b>	<b>2502.00-00</b>
	200334020	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	200341002	
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	200334020	
<b>Section 2505</b>	<b>Unified Credit Against Gift Tax</b>	<b>2505.00-00</b>
	200334020	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	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	2511.02-00
	200209007 200209008	
	• Retention of Powers	2511.07-00
	• <i>Relinquishment of Power</i>	2511.07-05
	200324018	
	• Transfer of Life Estate or Other Right Over Income	2511.10-00
	200339021	
	• Gift of Remainder	2511.11-00
	200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020 200348011	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	200212006 200223013 200223014 200233022 200245053	
	• Valuation of Property in General	2512.01-00
	200337012 200337012 200337012	
	• Transfers for Insufficient Consideration	2512.13-00
	200401009 200402009 200402019	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	200205027 200213013 200320010 200320010 200345038	

	• Joint and Several Liability 200205027	2513.03-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 200247013 200303016 200303016 200324018 <b>200404005 200404006 200404007</b> <b>200404012 200404014 200404017 200404018 200404020 200404021 200404022</b>	<b>2514.00-00</b>
	• Power Created on or Before October 21, 1942 200205033	2514.01-00
	• Power Created After October 21, 1942 200335015 200311020	2514.02-00
	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 200221021 200221042 200333013	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 200204022 200208028 200208029 200208030 200208033 200225015 200232015	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 200302029 200302029 200333023	2518.01-00
	• <i>Time Limit</i> 200339021	2518.01-01
	• Disclaimer of Less than an Entire Interest 200230022 200230022 200302029 200302029 200303020 200303020	2518.02-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023 200328015 200328015 200328015 200403093	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200328030 200328030 200328030 <b>200404009</b>	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Transfer Subject to a Condition or Power</i> 200341002	2522.02-02
	• <i>Charitable Remainder Trusts</i> 200205008 200207026 200215032	2522.02-03
	• <i>Guaranteed Annuity and Unitrust Interests</i> 200339018	2522.02-04
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b> 200210051 200223013 200223014 200314012 200403094	<b>2523.00-00</b>

**Section 2601**

**Tax On Generation Skipping Transfers**

**2601.00-00**

200202033 200203029 200203030 200206045 200209022 200209033 200209034  
 200209037 200209038 200210029 200210054 200210056 200211008 200213011  
 200213013 200213014 200214002 200214012 200214019 200214020 200215001  
 200218023 200218035 200219028 200219029 200221032 200223019 200224001  
 200225029 200226042 200229013 200229013 200229013 200229013 200229013  
 200229018 200229018 200229018 200229018 200229018 200229034 200229034  
 200229034 200229034 200229034 200230038 200230038 200231011 200231011  
 200234043 200234043 200234043 200234043 200236030 200236030 200238034  
 200238034 200238034 200240014 200240014 200240014 200240014 200240016  
 200240016 200240016 200240016 200241038 200241038 200241038 200241041  
 200241041 200241041 200242022 200242031 200242032 200242033 200242034  
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 200243011 200243012 200243013 200243014 200243015 200243016 200243017  
 200243018 200243026 200243033 200243048 200247037 200302004 200308045  
 200340015 200346008 200252064 200252064 200302004 200303027 200303027  
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 200314003 200314007 200314011 200315013 200316023 200319004 200319004  
 200319004 200319004 200319005 200319005 200320011 200320011 200323011  
 200324001 200324004 200324005 200324006 200324007 200324008 200324009  
 200324010 200324051 200326001 200326002 200328032 200328032 200328032  
 200341011 200345009 200347011 200352004 200402020 **200404005 200404006**  
**200404007 200404012 200404013 200404014 200404017 200404018 200404020**  
**200404021 200404022**

• **Exceptions**

**2601.03-00**

200203029 200241041 200241041 200241041

• **Irrevocable Trusts**

**2601.03-01**

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

• **Transitional Rules**

**2601.04-00**

• **Wills or Revocable Trusts Executed Before October 22, 1986**

**2601.04-01**

200217036 200217037 200227020 200313002 200328026 200328026 200328026

• **Amendments to Wills or Revocable Trusts**

**2601.04-03**

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- Section 168; MACRS 9100.04-00  
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- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
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- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
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- Section 442; Accounting Periods 9100.09-00  
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- Section 472; LIFO Election 9100.11-00  
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- Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00  
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- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00  
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- Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00  
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- Section 927; FSC Election 9100.18-00  
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200324049 200402018
- Section 1502; Election to File Consolidated Return 9100.20-00  
200203059 200220018 200238026 200238026 200238026 200303055 200303055  
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- Other 9100.22-00  
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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 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200335001 200335002 200335003 200335004 200335005 200335006 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 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 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 200403028 200403034 200403038 200403042 200403079 <b>200404025 200404033</b>	

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	• Collateral Estoppel	9111.19-00
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	• <i>Related Civil Action</i>	9111.19-02
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	• <i>Students and Trainees</i>	9114.01-20
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	• U.S. Income Tax Treaties	9114.03-00
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	• <i>Germany</i>	9114.03-13
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	• <i>Ireland</i>	9114.03-19
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	• <i>Japan</i>	9114.03-22
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	• <i>Switzerland</i>	9114.03-38
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<b>Section 9214</b>	<b>Leasing Shelter</b>	<b>9214.00-00</b>
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
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	• <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 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 <b>200404049</b>	