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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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	200319005 200319005 200333013	
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	200251008 200251014 200251014 200251014 200329021	
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	200241016 200241016 200241016 200338001	
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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*

1362.01-00

200217048 200222009 200344019 200306026 200306026

• *Election After Termination*

1362.01-02

200218017 200239007 200239007 200239007 200245021

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1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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 200350007 200350013 200350014 200351007 200351013 200351023 200352013
 200403020 200403079 200404023 200404033 200404046 200404047

• Termination of Election
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200344005 200250006 200250007
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• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041
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• S Termination Year

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• 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

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
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	• 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 200404003	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
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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 200404048	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

	• 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
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	• 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

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
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	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	

	• Life Estate 200213014	2033.09-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 200345006 200350009 200350010 200404009	
	• 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 200404004	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
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	200213014	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	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
Section 2039	Annuities (Included v. Not Included in Gross Estate)	2039.00-00
	• Amount to Be Included 200210009	2039.02-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018 200345006 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022	
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	200303016 200303016 200314009 200404013	
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03

Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i>	2044.01-01
	200224016 200319002 200319002	
	• Property Treated as Passing From Decedent	2044.02-00
	200403093	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	200241044 200241044 200241044	
	• Claims Against the Estate	2053.09-00
	• <i>Claim Extinguished - Effect of Post Death Events</i>	2053.09-13
	200217022	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009	
	• To Corporation or Association Organized for Exclusively Charitable Purposes	2055.02-00
	200302005 200302005	
	• To Trustee or Fraternal Society for Charitable Purposes	2055.03-00
	200322013	
	• <i>Presently Ascertainable Charitable Remainder</i>	2055.03-03
	200227015	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	200340001 200402012	
	• <i>Transfers Subject to Condition</i>	2055.07-02
	200202032	
	• Modification of Will	2055.09-00
	• <i>Contest</i>	2055.09-02
	200252077 200252077 200306002 200306002	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	200232015 200302029 200302029 200306008 200306008 200306009 200306009	
	• <i>Unitrusts</i>	2055.12-05
	200330028	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	200218029	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	200230022 200230022	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 200350012	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00	
	200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023		
	• Terminable Interests	2056.01-00	
	• <i>Life Estate</i>	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		
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00	
	• 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		
Section 2057	Bequests, Etc. to Certain Minor Children (Repealed 1981)	2057.00-00	R
	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008		
Section 2057	Sales of Certain Employer Securities (Repealed 1989)	2057.00-00	R
	200313001 200317008 200328012 200328012 200328012 200339025		
Section 2104	Property Within U.S.	2104.00-00	
	200243031		
Section 2107	Expatriation to Avoid Tax	2107.00-00	
	200303037 200303037		
Section 2205	Reimbursement Out of Estate	2205.00-00	
	• Apportionment of Tax According to State Law	2205.01-00	
	200206024		
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00	
	200223047		
	• Recovery With Respect to Gift Tax	2207A.02-00	
	200224016 200230017 200230017 200319002 200319002		
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00	
	200303015 200303015		

Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed)	2501.00-00
	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 200404013	
	• 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	
Section 2502	Rate of Tax	2502.00-00
	200334020	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests	2503.03-00
	200341002	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	200334020	
Section 2505	Unified Credit Against Gift Tax	2505.00-00
	200334020	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	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
	• Relinquishment of Power	2511.07-05
	200324018	
	• Transfer of Life Estate or Other Right Over Income	2511.10-00
	200339021	
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Section 9100

Extension of Time for Making Certain Elections

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- Section 42; Low-Income Housing Credit 9100.01-00
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 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 200404032

<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 200403040</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 200403061 200403082 200405008</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>	

• Extension of Time For Filing Return 200324049 200402018	9100.19-00
• 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
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• 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
• 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	
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200405010	

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	• Res Judicata	9111.14-00
	200221002	
	• Collateral Estoppel	9111.19-00
	200221002	
	• Related Civil Action	9111.19-02
	200206008 200221002	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
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	• Students and Trainees	9114.01-20
	200251003 200251003 200251003	
	• U.S. Income Tax Treaties	9114.03-00
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	200329038	
	• Germany	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 200403075 200404029 200404030	
	• <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	
	• Railroad Car Leasing	9214.03-00
	200338009	
	• Computer Leasing	9214.04-00
	200209001	
Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200402007	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	200226014 200334001	
	• Not Able to Identify Under Present List	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 200404049	