

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018 201503007 201510037	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008	351.01-00
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	• "Property" Defined 201506008	351.05-00
	• Constructive Exchange 201350001	351.11-00
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	<ul style="list-style-type: none"> • Split-Off 	355.01-01
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	201233016	
	<ul style="list-style-type: none"> • Active Business 	355.03-00
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	<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
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	<ul style="list-style-type: none"> • Business Purpose 	355.04-00
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	<ul style="list-style-type: none"> • Control 	355.05-00
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	<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
	201437013	
	<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 	355.09-00
	201305003 201352007 201445008	
	<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 	355.10-00
	201249011 201250021 201324009 201505007	
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	<ul style="list-style-type: none"> • Liabilities in Excess of Basis 	357.02-00
	<ul style="list-style-type: none"> • Exceptions 	357.02-02
	201230008 201348006 201431002	
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	• Allocation of Basis 201411006 201437007	358.02-00
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	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
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	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02

• Stock for Property (Type "C")	368.03-00
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• <i>Substantially All the Property</i>	368.03-01
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• Assets for Control of Transferee (Type "D")	368.04-00
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• Change in Identity, etc. (Type "F")	368.06-00
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• <i>Related party Acquisitions</i>	368.08-03
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201247009 201314028 201413003	
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201252014 201411002	
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201208036 201230020 201523001	
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201237012 201343012	

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	• Value of Old Loss Corporation 201435003	382.05-00
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	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
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	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
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	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00

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	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 	401.06-02
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 201221033 	401.11-00
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 201417025 	401.29-00
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	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 	402.06-00
	<ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 201242019 201427024 	402.07-00
	<ul style="list-style-type: none"> • Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201521022 201524027 	402.08-00
	<ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 201523019 201523020 	402.08-05
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 201241019 	402.09-00
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	<ul style="list-style-type: none"> • Non-Forfeitable Rights 201345036 201451062 201501026 	403.03-00
	<ul style="list-style-type: none"> • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 	403.05-00
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	

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	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
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	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021	408.08-00
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<ul style="list-style-type: none"> • Instrumentalities of U.S. 201503016 201503019 201509039 	501.01-00
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<ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 201342011 201345030 201345031 201349016 201349017 201349022 201349024 201350041 201350042 201350044 201350045 201350046 201351028 201402015 201402015 201402016 201402016 201402017 201402017 201405017 201405018 201405019 201405020 201405021 201405022 201405024 201406011 201406012 201406013 201406014 201406015 201406017 201407015 201407018 201407019 201407025 201409010 201409014 201410035 201411037 201412018 201413012 201414021 201414022 201414023 201414025 201414026 201414032 201415004 201415005 201415006 201415009 201416010 201417017 201417018 201417023 201418054 201418055 201418057 201418058 201418059 201419015 201420020 201421022 201423027 201423029 201424024 201424025 201428022 201433016 201433018 201433020 201434023 201436050 201438029 201438030 201440020 201440021 201441018 201442057 201442066 201445011 201445012 201445013 201448026 201449001 201450022 201451031 201451034 201451046 201452017 201452019 201452020 201502016 201503018 201503019 201503021 201505039 201505040 201505041 201505042 201506011 201507023 201507026 201510058 201511023 201511023 201511024 201511034 201511034 201514009 201514010 201514011 201514012 201514014 201514015 201515034 201516066 201517009 201517010 201517012 201517013 201517014 201518021 201519032 201519033 201522006 201524026 201526018 201526019 201526022 	501.03-00
<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 201313033 201351025 201428019 201428024 	501.03-01
<ul style="list-style-type: none"> • <i>Foundations</i> 201335014 201335023 201411037 201436051 201513005 201514016 	501.03-02
<ul style="list-style-type: none"> • <i>Trusts</i> 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 	501.03-03
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 201241010 	501.03-04

<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
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201217021	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201340021 201415007 201451036 201505042	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012	

<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018	
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201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) 	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> • Political Activities Organizations 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002	
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201338053	
<ul style="list-style-type: none"> • Homeowners Association 	501.04-07
201204017 201224032 201224035 201234028 201325016	
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201217022 201311031	
<ul style="list-style-type: none"> • Agriculture and Horticulture Organizations 	501.05-01
201205011 201205015 201233018 201327015 201508011	
<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017	
<ul style="list-style-type: none"> • Performance of Particular Services for Members 	501.06-01
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<ul style="list-style-type: none"> • Conduct of Business for Profit 	501.06-02
201327015	
<ul style="list-style-type: none"> • Professional Associations (See Also 0501.03-11) 	501.06-03
201217022 201347022	
<ul style="list-style-type: none"> • Social Clubs 	501.07-00
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<ul style="list-style-type: none"> • Profit v. Not for Profit 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
201204018 201213034 201213035 201515035	

• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015	501.08-00
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
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• <i>Inurement</i> 201321040 201351026	501.09-03
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• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• <i>Cemetery Companies</i> 201409009 201428011 201428029	501.13-00
• <i>Credit Unions</i> 201416009 201447039	501.14-00
• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013	501.15-00
• <i>Organized to Finance Crop Operations</i> 201333014	501.16-00
• <i>Supplemental Unemployment Benefit Trusts</i> 201406018 201411041	501.17-00
• <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00

• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
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• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012	501.32-01

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	• <i>Timely filed returns</i> 201507013 201507016	911.11-01
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	<ul style="list-style-type: none"> • Capitalization 	992.01-03
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	201343011 201343015 201346003 201347006 201347018 201349003 201351012	
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	201238004 201243004 201243006 201245007 201308016 201319018 201320009	
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	<ul style="list-style-type: none"> • Amount Realized 	1001.02-00
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	<ul style="list-style-type: none"> • Property Differing Materially 	1001.02-07
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	<ul style="list-style-type: none"> • Multi-Party Exchanges 	1031.06-00
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	<ul style="list-style-type: none"> • Exchanges Not Solely In Kind 	1031.07-00
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	<ul style="list-style-type: none"> • Definition of Involuntary Conversion Events 	1033.02-00
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	<ul style="list-style-type: none"> • Special Rule for Outdoor Advertising Displays 	1033.07-00
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	<ul style="list-style-type: none"> • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 	1033.10-00
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	<ul style="list-style-type: none"> • Straddle Defined 201310027 	1092.06-00
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	201302020 201314026 201319006 201319007 201321010 201322017 201322018	
	201330019 201330020 201330021 201330019 201330020 201330021 201333004	
	201334007 201334034 201340008 201344008 201349002 201349010 201349011	
	201349012 201350011 201350012 201350013 201350014 201350015 201350016	
	201350017 201350018 201350019 201350020 201350021 201350022 201350023	
	201350024 201350025 201411001 201412006 201412010 201417009 201417010	
	201417011 201417012 201417013 201417014 201417015 201417016 201422002	
	201422003 201422019 201422021 201423002 201423004 201423008 201423015	
	201427002 201427003 201427004 201427005 201427006 201429002 201429002	
	201429003 201429004 201429011 201429021 201431021 201431022 201431023	
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	• <i>Grantor Trusts</i>	1361.03-01
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Section 1362

Election by Small Business Corporation

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201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
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1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201338012 201346004 201348001
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201451016 201451019 201515013 201516003 201516009 201519016

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201238017 201243009 201252001 201306004 201306005 201320008 201337001
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	201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
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	<ul style="list-style-type: none"> • S Termination Year 	1362.03-00
	201507011	
	<ul style="list-style-type: none"> • Inadvertent Terminations 	1362.04-00
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<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00

	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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