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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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	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047	
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013	305.04-00
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	201308001 201308001	
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	201352007 201405005 201421015 201511020 201511020	
	• With Respect to its Stock 201405005	311.01-00
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	201330002 201330002	
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
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	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
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	201211020 201252008 201330004 201330004 201334006 201511020 201511020	
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
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	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007	

	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
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	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
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	• Loss Disallowance 201310015	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <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 201530017 201534007	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
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
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	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	
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	201224006 201242007 201306006 201326014 201333007 201506008	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008	
	• Constructive Exchange	351.11-00
	201350001	
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	201228034	
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	• Exchange v. Liquidation	354.01-00
	201423010	
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007	
	• Spin-Off	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006 201535006 201535007	
	• Split-Off	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001	

	• <i>Split-Up</i> 201402002 201402002 201418018 201423012	355.01-02
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007	355.03-00
	• <i>Five-Year Requirement</i> 201251006 201528016	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
	• Control 201437013 201527003	355.05-00
	• <i>Distribution of Control</i> 201437013	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
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	• <i>Exceptions</i> 201230008 201348006 201431002	357.02-02
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	• Allocation of Basis 201411006 201437007	358.02-00
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	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001	361.02-02
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	201348011 201432002	
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	201321018	
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	201321018	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
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	201348011 201423006	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011	
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006	
	201228030 201236014 201238018 201239003 201240017 201247009 201249012	
	201252017 201308001 201308017 201308018 201310023 201312017 201314003	
	201325009 201330022 201308001 201308017 201308018 201330022 201341026	
	201349006 201402002 201402002 201404006 201406005 201416002 201419005	
	201424005 201424006 201424009 201424011 201426004 201512001	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
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	201312017 201314008 201314028 201326006 201333007 201350007 201404002	
	201423010 201436034 201438009 201505012 201535007	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016 201411002	
	201413003 201418039 201418046 201422004 201424007	
	• <i>Substantially All the Property</i>	368.03-01
	201247009	

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007	
<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
201505012	
<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
201247009	
<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
201208036 201230020 201523001	
Section 381	381.00-00
<ul style="list-style-type: none"> • Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 	381.00-00
<ul style="list-style-type: none"> • Method of Accounting 	381.04-00
201237012 201343012	

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	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
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	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027	401.04-00
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00

	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
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	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036	
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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023	
	• Exempt Trust	402.01-00
	201417025	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037 201527042	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024	
	• Rollover Contributions	402.08-00
	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 201535026	
	• <i>Reorganization Payments</i>	402.08-03
	201535025	
	• <i>By a Surviving Spouse</i>	402.08-05
	201523019 201523020	
	• Tax on Lump Sum Distributions	402.09-00
	201241019	
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	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027	

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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
	201225020	

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	• Distributions	408.06-00
	201318033 201426034 201446030	
	• Prohibited Transactions	408.07-00
	201437023	
	• Tax Treatment of Accounts and Annuities	408.08-00
	201430021	
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201204019 201210044 201216040 201217018 201217019 201218041 201219024
201219025 201221023 201224033 201224036 201229001 201229010 201230025
201232036 201233017 201234030 201236032 201242014 201242015 201242017
201244021 201245021 201303017 201305013 201311028 201311029 201313034
201317011 201319031 201322041 201323024 201325017 201333014 201335014
201338052 201340020 201347022 201350044 201407014 201410035 201411037
201411037 201415008 201415010 201417017 201419015 201424024 201429027
201431032 201433016 201433017 201433020 201434022 201434023 201451030
201451033 201505040 201505041 201505042 201507026 201517008

• Instrumentalities of U.S.

501.01-00

201503016 201503019 201509039

• Title-Holding Company

501.02-00

201309014

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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
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201314049 201314058 201315027 201317020 201318009 201318012 201318017
201318027 201321024 201321025 201322042 201322045 201323024 201323025
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201327013 201327014 201327018 201327019 201328035 201329018 201329019
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201330042 201332013 201333015 201333016 201335015 201335016 201335025
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201406014 201406015 201406017 201407015 201407018 201407019 201407025
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201415006 201415009 201416010 201417017 201417018 201417023 201418054
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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 201534014 201534015 201534016
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<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
<p>201218016 201433018</p>	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
<p>201213029 201214034 201413012 201531022</p>	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
<p>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</p>	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020</p>	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
<p>201406019 201451033</p>	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002</p>	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
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<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
<p>201204017 201224032 201224035 201234028 201325016</p>	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
<p>201217022 201311031</p>	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011</p>	
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
<p>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 201527045</p>	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
<p>201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 201529010 201529010</p>	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
<p>201327015</p>	

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• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011	501.07-00
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	<p>201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022 201526021 201535019</p>	
	<ul style="list-style-type: none"> • Trustees Serve Private Interest 	501.33-01
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	<ul style="list-style-type: none"> • Business Activities 	501.36-00
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	<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
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	<p>201204021 201252025 201433020 201526020</p>	
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 201208011 201208022 201211009 201216015 201216027 201225006 201233003
 201237015 201238019 201238020 201238021 201238022 201238023 201238024
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 201426004 201442016 201442041 201444033 201444034 201444035 201444036
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 201418044 201418045 201425008 201443006 201443006 201443014 201443014
 201451016 201451019 201515013 201516003 201516009 201519016 201528017

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 201206009 201217009 201312023 201320012

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<p>201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019</p>	
<ul style="list-style-type: none"> • Termination of Election 	1362.02-00
<p>201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008 201526006</p>	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
<p>201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002</p>	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
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<ul style="list-style-type: none"> • S Termination Year 	1362.03-00
<p>201507011</p>	

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	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 201524006 201524009 201525004 201525004 201525004 201525004 201525005 201525005 201525005 201525005 201525006 201525006 201525006 201525006 201525009 201525009 201525009 201525009 201527005 201527006 201527007 201527008 201527009 201527019 201528017 201528020 201528025 201528028 201528037 201530002 201530003 201530016 201531008 201532015 201533010 201536014	
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 	9100.10-01
<ul style="list-style-type: none"> • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 	9100.11-00
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 	9100.15-00
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 	9100.17-00
<ul style="list-style-type: none"> • Extension of Time For Filing Return 201442018 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 	9100.20-00
<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00

• Other	9100.22-00
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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	9100.26-00
201202019 201343002	
• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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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	9103.02-00
	201329015 201330035 201330035	
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>	9114.01-12
	201519003	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <i>China</i>	9114.03-07
	201438020	
	• <i>Cyprus</i>	9114.03-08
	201343019	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i>	9115.11-07
	201411026	
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate)	9200.00-00
	201347013	
Section 9999	Miscellaneous Issues	9999.00-00
	201213025 201310032 201319019 201333009 201421021 201432018 201504016	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020	
	• <i>Freedom of Information Act</i>	9999.92-01
	201515028	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023 201501012	

• Not Able to Identify Under Present List

9999.98-00

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