

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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	<ul style="list-style-type: none"> • <i>Indirect Costs</i> 201302018 	263A.03-02
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	<ul style="list-style-type: none"> • Interest Capitalization 201302017 	263A.08-00
	<ul style="list-style-type: none"> • <i>Designated Property</i> 201302017 	263A.08-01
	<ul style="list-style-type: none"> • Oil and Gas Activities 201211011 	263A.13-00
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	<ul style="list-style-type: none"> • Losses: Deduction Disallowed 201343021 	267.01-00
	<ul style="list-style-type: none"> • Expenses and Interest: In General 	267.02-00
	<ul style="list-style-type: none"> • <i>Matching of Deduction and Payee Income</i> 201228035 	267.02-01
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	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00

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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 201618019 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 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020	
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	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
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	• 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 201612001 201618011 201618011 201405032 201405033 201405034
201423043 201431038 201439006 201451065 201611022

• Exclusive Benefit of Individual or His Beneficiary
201225020

408.01-00

• Rollover Contributions

408.03-00

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	• Distributions	408.06-00
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	• Prohibited Transactions	408.07-00
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	• Tax Treatment of Accounts and Annuities	408.08-00
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	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i>	409.01-09
	201511039 201511039 201538021	
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	201615013 201615013	
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	• <i>Suspensions</i>	411.02-05
	201531021	
	• Accrued Benefit Requirements	411.03-00
	201617006	
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	• Minimum Funding Waiver	412.06-00
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	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029	
	• Church Plan	414.08-00
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	• Certain Employee Contributions	414.09-00
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	• Separate Lines of Business and Operating Units	414.18-00
	201552002	
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030	
	• Limitation for Defined Benefit Plans	415.01-00
	201527042	
	• <i>Qualified Participant</i>	415.01-05
	201347028	
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	201511039 201511039	
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	201424030	
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	201537024 201539030 201546012	
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	201424004 201440022 201441019 201442064 201442065 201501014	
	• Aggregation Rules	419.13-00
	201225019	
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	201511044 201511044	
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	• Termination of Election	444.04-00
	201302022	
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	<ul style="list-style-type: none"> Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 	446.04-00
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	<ul style="list-style-type: none"> <i>Computing Depreciation</i> 201410029 	446.04-13
	<ul style="list-style-type: none"> <i>Change in Method of Accounting for Depreciation</i> 201436048 	446.04-17
	<ul style="list-style-type: none"> Change of Methods; Inventory 	446.19-00
	<ul style="list-style-type: none"> <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 	446.19-06
	<ul style="list-style-type: none"> Notional Principal Contracts 201411032 	446.21-00
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	<ul style="list-style-type: none"> Indeterminate Income 201607026 	451.05-00
	<ul style="list-style-type: none"> Tax Refunds 201231011 	451.08-00
	<ul style="list-style-type: none"> Prepaid and Advance Income 201619009 	451.13-00
	<ul style="list-style-type: none"> <i>Goods (1.451-5)</i> 201610017 	451.13-04
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	<ul style="list-style-type: none"> <i>Payments to Third Person</i> 201321023 	451.14-03
	<ul style="list-style-type: none"> Accrual Method 201321023 	451.19-00
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	<ul style="list-style-type: none"> Disposition of Obligations 201248006 201248007 201248008 	453.05-00
	<ul style="list-style-type: none"> Timely v. Untimely Elections 201530001 201616004 	453.06-00
	<ul style="list-style-type: none"> <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 	453.06-06
	<ul style="list-style-type: none"> Revocation of Elections 201232021 201332009 201440004 201503005 	453.08-00
	<ul style="list-style-type: none"> Contingent Payment Sales 201241001 	453.09-00

	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
	• Definitions	453.10-00
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	• Gross Profit Ratio Calculation 201203017	453.16-00
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	• Interest on Deferred Tax Liability 201221021	453A.03-00
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	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• Special Rules 201508001	457.09-00
	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
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	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
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	• Activities to Which Section Applies 201501012	465.02-00
	• Exclusions	465.04-00
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	• In General 201549027	467.01-00
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
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	• Time When Payments Deemed Made 201450011	468A.07-00
Section 468B	Special Rules For Designated Settlement Funds 201208036 201347019 201411027	468B.00-00
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
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	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030 201411025	469.03-03

	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010	469.14-00
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	• Election 201208033 201342009	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
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	• Treatment of Securities Marked to Market 201314042	475.01-00
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
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	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
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	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

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	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• Title-Holding Company 201309014 201552033 201617011	501.02-00

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<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
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<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
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<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
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<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
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<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
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201411018	
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<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
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201338053	
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<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
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<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
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<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
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<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
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<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
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<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
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<ul style="list-style-type: none"> • Automobile Clubs 	501.07-04
201430019	
<ul style="list-style-type: none"> • Business with Nonmembers 	501.07-05
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<ul style="list-style-type: none"> • Mutual Ditch or Irrigation Companies 	501.12-01
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<ul style="list-style-type: none"> • Mutual or Cooperative Telephone Companies 	501.12-02
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<ul style="list-style-type: none"> • Mutual or Cooperative Electric Companies 	501.12-03
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<ul style="list-style-type: none"> • Cemetery Companies 	501.13-00
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• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201609008 201613016	501.15-00
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• Cooperative Hospital Service Organizations 201218016	501.27-00
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<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
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<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
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<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
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<ul style="list-style-type: none"> • "Action" Organizations 	501.38-01
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<ul style="list-style-type: none"> • Feeder Organizations (Exempt v. Not Exempt) 	502.00-00
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• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
201312023 201545015	
• <i>More than One Class of Stock</i>	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014	
201314031 201322036 201326012 201328025 201612002 201341014 201444020	
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201216034 201224013 201226019 201232003 201238017 201419009 201604009	
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• <i>Grantor Trusts</i>	1361.03-01
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201203011 201225005 201232003 201232027 201233014 201235008 201238017	
201301004 201302004 201302005 201302006 201313002 201322016 201327009	
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• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
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201237015 201238019 201238020 201238021 201238022 201238023 201238024	
201242006 201243007 201243008 201247007 201301003 201306009 201306020	
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201211005 201211006 201211007 201214010 201215004 201216027 201217006	
201217009 201217013 201218008 201218009 201219014 201226001 201226013	
201226017 201227003 201228003 201232005 201238006 201238014 201238015	
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201340002 201343016 201345018 201346004 201405007 201414010 201416004	
201418008 201418044 201418045 201420002 201425003 201425008 201426011	
201429001 201431006 201437009 201442038 201442047 201443006 201443006	
201443014 201443014 201444007 201447009 201503004 201507011 201516029	
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<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 	1362.01-01
201516009 201528017 201539019 201610005	
<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
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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 201541007 201541007 201550002 201550022 201603001 201604006 201611010 201614025	
<ul style="list-style-type: none"> • <i>Termination of Election</i> 	1362.02-00
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 201538010	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003	
<ul style="list-style-type: none"> • <i>S Termination Year</i> 	1362.03-00
201507011	

	• Inadvertent Terminations	1362.04-00
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	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00

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• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004	1502.13-00	
• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013	1502.13-01	
• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Limitation on Built-in Losses 201232011	1502.15-00	
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• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009	1502.21-00	
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028	1502.32-00	
• Earnings and Profits 201411007	1502.33-00	
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00	
• Life and Non-Life 201210015 201213012	1502.50-00	
• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019	1502.75-00	
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10	
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• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00	

	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
	• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
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	• Carryover and Carryback 201228005 201312019	1502.92-00
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	• <i>Apportionment</i> 201207003 201414009	1502.98-05
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	201612005 201612009 201612010 201618006 201618006 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003	
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	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	
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	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001	
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	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001	

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	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001	
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	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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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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• Other

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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
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9100.26-00

• 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 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)	9115.00-00
	201315022	
	• 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)	9200.00-00
	201347013	
Section 9832	Definitions for Chapter 100	9832.00-00
	201618010 201618010 201610021 201616008	
Section 9999	Miscellaneous Issues	9999.00-00
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<ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032 	9999.92-00
<ul style="list-style-type: none"> • <i>Freedom of Information Act</i> 201515028 201621011 	9999.92-01
<ul style="list-style-type: none"> • Substance v. Form Issues Not Contained in Present List 201311023 201501012 	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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