

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"> • Oil and Gas Activities 201211011 	263A.13-00
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	<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
	<ul style="list-style-type: none"> • <i>Payments to Foreign Persons</i> 201228035 201334037 	267.02-03
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	• Spin-Off 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 201612012 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 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017	355.01-00
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	• Minimum Funding Waiver	412.06-00
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	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>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"> 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
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	<ul style="list-style-type: none"> Contingent Payment Sales 201241001 	453.09-00

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	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
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	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
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	• Time When Payments Deemed Made 201450011	468A.07-00
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	• 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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	• LIFO Conformity Requirement 201550031	472.05-00
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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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	• Title-Holding Company 201309014 201552033 201617011	501.02-00

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201210041 201317012 201328035 201445015 201451037	
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<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
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<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
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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	
<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 201541012 201543019 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010	
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201218016 201433018	

<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
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201321033 201321035 201321036 201321038 201323027 201323032 201443020	
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201406019 201451033	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
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<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
201338053	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013	
<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
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 201527045 201540017 201617010	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033	
<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"> • <i>Profit v. Not for Profit</i> 	501.07-01
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<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
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<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 	501.07-03
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<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 	501.07-04
201430019	
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
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<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
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<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
201425015	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
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<ul style="list-style-type: none"> • <i>Membership</i> 	501.09-04
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<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 	501.12-00
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<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 	501.12-01
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 	501.12-02
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 	501.12-03
201241012 201340017 201423028	
<ul style="list-style-type: none"> • Cemetery Companies 	501.13-00
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• Credit Unions 201416009 201447039	501.14-00
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<ul style="list-style-type: none"> • Private v. Public Interest Served 	501.33-00
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<ul style="list-style-type: none"> • <i>Trustees Serve Private Interest</i> 	501.33-01
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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"> • Business Activities 	501.36-00
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<ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> 	501.36-01
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<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 	501.36-03
201204021 201252025 201433020 201526020	
<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 	501.36-04
201323037 201407020 201416010	
<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
201415007 201505042	
<ul style="list-style-type: none"> • <i>"Action" Organizations</i> 	501.38-01
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<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 	501.38-02
201239012 201415007	
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<ul style="list-style-type: none"> • Feeder Organizations (Exempt v. Not Exempt) 	502.00-00
201317011 201444043	

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	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
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	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
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	• Value of Assets 201321024 201321025	507.09-00
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	• <i>Support</i> 201239011 201240036 201342011	509.01-02
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201312023 201545015	
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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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201203011 201225005 201232003 201232027 201233014 201235008 201238017	
201301004 201302004 201302005 201302006 201313002 201322016 201327009	
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201201006 201224013 201238017 201341003 201422006 201436006 201436007	
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201310022 201314003 201320011 201325008 201326014 201328019 201337004	
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201201006 201205002 201205006 201206009 201206011 201211002 201211004	
201211005 201211006 201211007 201214010 201215004 201216027 201217006	
201217009 201217013 201218008 201218009 201219014 201226001 201226013	
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201251007 201252001 201301008 201301011 201306009 201308008 201310019	
201310035 201311005 201311017 201314030 201316012 201320008 201322006	
201322016 201322036 201324011 201328004 201328026 201328029 201330017	
201330018 201308008 201330017 201330018 201334030 201334031 201338012	
201340002 201343016 201345018 201346004 201405007 201414010 201416004	
201418008 201418044 201418045 201420002 201425003 201425008 201426011	
201429001 201431006 201437009 201442038 201442047 201443006 201443006	
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201516054 201519016 201527019 201537001 201538010 201539019 201544020	
201549017 201550001 201603015 201604005 201604006 201608007 201610005	
201614025	
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201205002 201206009 201217009 201226017 201227003 201233001 201233004	
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201537001 201608007 201611010	

<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 	1362.01-01
201516009 201528017 201539019 201610005	
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201206009 201217009 201312023 201320012 201550022	
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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	
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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	

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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	
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• Limitation on Built-in Losses 201232011	1502.15-00	
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• 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	
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11	
• 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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	• Election to File Separate Returns	1502.90-00
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	• Carryover and Carryback 201228005 201312019	1502.92-00
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
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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 201624002 201624014 201624017 201624018 201624019	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003	
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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	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
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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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• Section 42; Low-Income Housing Credit

9100.01-00

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• Section 59(e) 201210011 201236013 201430012	9100.02-00
• <i>R and D Expenditures</i> 201422015 201550016	9100.02-03
• <i>ITC Expenditures</i> 201505015 201510036	9100.02-04
• <i>Development Expenditures</i> 201240011 201403011 201403011	9100.02-05
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• Section 266; Carrying Charges 201319008 201607005	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 201438018 201503007 201510037 201534007 201611016	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017	9100.07-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201606007 201606008	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018	9100.10-00
• <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 201550018	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014	9100.11-00
• 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 	9100.15-00
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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"> • Extension of Time For Filing Return 	9100.19-00
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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

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
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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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	• Revenue Procedures 201351023	9102.01-00
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	• <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
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	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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Section 9832	Definitions for Chapter 100	9832.00-00
	201618010 201618010 201610021 201616008	

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	201213025 201310032 201319019 201333009 201421021 201432018 201504016	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011	9999.92-01
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• Not Able to Identify Under Present List

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