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Section 6110 Index

Written Determinations Requested After November 1, 1976

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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.

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Department of the Treasury
Internal Revenue Service

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	• *More than One Class of Stock* 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	*1361.01-04*
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00
	• *Qualified Subchapter S Trusts* 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*
	• *Electing Small Business Trusts* 200227021	*1361.03-03*

• Qualified Subchapter S Subsidiary 1361.05-00
200204011 200205036 200206026 200208006 200208012 200217053 200218007
200219032 200222009 200223004 200223050 200229039 200229039 200229039
200229039 200229039 200241003 200241003 200241003 200245016 200245017
200245022 200245023 200245024 200245025 200245026 200245027 200248006
200252075 200252075 200252085 200252085 200303031 200303031 200311010
200318001 200318043 200326023 200326024 200326025 ***200330017***

Section 1362 **Election by Small Business Corporation** **1362.00-00**
200202023 200210048 200215035 200217014 200217026 200219023 200220021
200220022 200220023 200221003 200221005 200221007 200221024 200226021
200227021 200227025 200236012 200236012 200246010 200246010 200246010
200308044 200250002 200252056 200252056 200308044

• Eligible v. Ineligible 1362.01-00
200217048 200222009 200306026 200306026

• *Election After Termination* *1362.01-02*
200218017 200239007 200239007 200239007 200245021

• *Late Elections*

200201011 200201011 200201016 200201016 200201018 200201018 200201034
200201034 200202029 200202030 200202031 200202037 200202038 200202039
200202040 200202041 200202042 200202051 200202054 200202061 200202062
200202064 200203022 200203041 200203054 200203055 200203063 200203067
200204009 200204010 200204012 200205006 200205010 200205011 200205012
200205020 200205022 200205026 200205029 200205032 200205038 200205039
200205041 200206004 200206007 200206013 200206017 200206032 200206033
200206035 200206039 200206042 200206043 200206046 200206052 200207008
200207022 200207023 200208005 200208008 200208009 200208020 200208021
200209012 200209013 200209023 200209031 200209050 200210027 200210030
200210031 200210034 200210037 200210040 200210052 200210060 200211002
200211009 200211010 200211011 200211012 200211013 200211014 200211023
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200215014 200215021 200215033 200215038 200215040 200215041 200215046
200217004 200217015 200217016 200217018 200217027 200217028 200217029
200217030 200217032 200217033 200217038 200217040 200217041 200217046
200217049 200217050 200218006 200218025 200218026 200218030 200220003
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200302020 200302025 200302026 200302036 200302039 200303002 200303002
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200303049 200303049 200305011 200305012 200306005 200306005 200306019
200306019 200306021 200306021 200306022 200306022 200306024 200306024
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200309017 200310006 200310006 200310006 200310015 200310015 200310015
200310017 200310017 200310017 200310018 200310018 200310018 200310019
200310019 200310019 200311004 200311006 200311007 200311011 200311012
200311014 200311015 200311017 200311018 200311025 200311026 200311027
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200312010 200313009 200313010 200313011 200314008 200314014 200314015
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200316002 200316007 200316009 200316010 200316016 200316025 200316028
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200318016 200318019 200318021 200318022 200318023 200318024 200318028
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200318065 200320002 200320002 200320017 200320017 200322016 200323019
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200328022 200328024 200328024 200328024 200329009 200329013 200329015
200329024 200329029 ***200330012 200330019 200330029 200330030 200330037***

• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 ***200330004 200330005 200330006***
200330007 200330008

• *Passive Investment Income* — *1362.02-03*

200203017 200205019 200206023 200206030 200206031 200208007 200210041 200210042 200210045 200210046 200211001 200215045 200217008 200217012 200217023 200217034 200217045 200218033 200220024 200221027 200224021 200226024 200226025 200227004 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200239008 200239008 200239008 200239033 200239033 200239033 200240003 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200247024 200247026 200247027 200247028 200247029 200302024 200304026 200308002 200327004 200327029 200252036 200252036 200252037 200252037 200302024 200303046 200303046 200308002 200309021 200310022 200310022 200310022 200316015 200316020 200317002 200317004 200318020 200323013 200324027 200324028 200324029 200324030 200326014 200326018 200328025 200328025 200328025 200329022

• S Termination Year — 1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations — 1362.04-00

200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012

Section 1366 — **Pass-Thru of Items to Shareholders** — **1366.00-00**

200207015 200223052 200230030 200230030 200308033 200308033

Section 1367 — **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** — **1367.00-00**

200223052

Section 1374 — **Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** — **1374.00-00**

200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011

	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules**	**1377.00-00**
	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200209024 200210033 200224017 200239029 200239029 200239029 200314002	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037 200244013 200252027 200252027	**1388.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1398	**Rules Relating to Individual's Title 11 Cases**	**1398.00-00**
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
Section 1401	**Rate and Applicability of Self-Employment Tax** 200222008 200325002 200325002	**1401.00-00**
Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011 200244017	**1441.00-00**
	• Who must Withhold	1441.01-00
	• *Liability of Withholding Agent* 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	1441.02-00
Section 1442	**Withholding of Tax on Foreign Corporations (Required v. Not Required)** 200243003 200244017	**1442.00-00**
Section 1443	**Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)** 200244017	**1443.00-00**
Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00
Section 1446	**Withholding Tax Paid by Partnerships with Foreign Partners**	**1446.00-00**

	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.08-00
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200247002	**1502.00-00**
	• Intercompany Transactions 200209025 200302002 200302002	1502.13-00
	• *Stock of Members* 200232028	*1502.13-01*
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	1502.75-00
	• *When Group Remains in Existence* 200232016	*1502.75-10*
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• *Alternative Agents of the Group* 200235011 200235011 200307077 200307077	*1502.77-01*
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
Section 1503	**Computation and Payment of Taxes**	**1503.00-00**
	• Dual Consolidated Loss 200221018	1503.04-00
	• *Dual Resident Corporation* 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 ***200330038 200330040***	*1503.04-04*

Section 1504	**Definitions** 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	**1504.00-00**
	• Affiliated Group v. Not an Affiliated Group 200252060 200252060 200329028	1504.01-00
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 200213018	*1504.02-01*
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
Section 2001	**Imposition and Rate of Tax**	**2001.00-00**
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032	2001.02-00
Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2031	**Definition** 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	**2031.00-00**
Section 2032	**Alternate Valuation** 200203031 200236041 200236041 200247007 200302007 200302007	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
Section 2032A	**Valuation of Farm Real Property**	**2032A.00-00**
	• Method of Election	2032A.08-00
	• *Perfecting Elections and Agreements* 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	**2033.00-00**
	• Life Estate 200213014	2033.09-00
Section 2035	**Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death**	**2035.00-00**
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016	**2036.00-00**
	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Life Insurance Trusts 200314009	2036.07-00

	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016	**2038.00-00**
	• Power to Alter or Amend	2038.01-00
	• Power to Change Beneficiaries or Their Shares 200328030 200328030 200328030	*2038.01-01*
Section 2039	**Annuities (Included v. Not Included in Gross Estate)**	**2039.00-00**
	• Amount to Be Included 200210009	2039.02-00
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018	**2041.00-00**
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 200303016 200303016 200314009	**2042.00-00**
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• Insurance or Purchase of Decedent's Interest in Business 200214028	*2042.04-03*
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed** 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	**2044.00-00**
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200224016 200319002 200319002	*2044.01-01*
Section 2053	**Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)** 200241044 200241044 200241044	**2053.00-00**
	• Claims Against the Estate	2053.09-00
	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*

Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009	**2055.00-00**
	• To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005	2055.02-00
	• To Trustee or Fraternal Society for Charitable Purposes 200322013	2055.03-00
	• *Presently Ascertainable Charitable Remainder* 200227015	*2055.03-03*
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• *Transfers Subject to Condition* 200202032	*2055.07-02*
	• Modification of Will	2055.09-00
	• *Contest* 200252077 200252077 200306002 200306002	*2055.09-02*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009	2055.12-00
	• *Unitrusts* ***200330028***	*2055.12-05*
	• *Unitrust Lead Interest* 200218029	*2055.12-06*
	• *Guaranteed Annuity Lead Interest* 200230022 200230022	*2055.12-07*
	• *Reformations of Nonqualifying Interests* 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 ***200330028***	*2055.12-10*
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200225029 200226042 200229013 200229013 200229013 200229013 200229013
200229018 200229018 200229018 200229018 200229018 200229034 200229034
200229034 200229034 200229034 200230038 200230038 200231011 200231011
200234043 200234043 200234043 200234043 200236030 200236030 200238034
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200252064 200252064 200302004 200303027 200303027 200303030 200303030
200305024 200308045 200312006 200312006 200312006 200312006 200312006
200312006 200312007 200312007 200312007 200312007 200312007 200312007
200312008 200312008 200312008 200312008 200312008 200312008 200312009
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200234062 200234062 200241041 200241041 200241041 200252061 200252061
200252067 200252067 200252069 200252069 200252083 200252083 200306027
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200309012 200309026 200309029 200309030 200310013 200310013 200310013
200310016 200310016 200310016 200310023 200310023 200310023 200311009
200311010 200311013 200311033 200312019 200312019 200312019 200312019
200312019 200312019 200313001 200313008 200313012 200313013 200313025
200314001 200314004 200314005 200314010 200314013 200315006 200315008
200315023 200315027 200316005 200316006 200316017 200316018 200316020
200316021 200316026 200316027 200316031 200316032 200316035 200316036
200317003 200317008 200317012 200317013 200317015 200317017 200317018
200317028 200317037 200318001 200318005 200318006 200318007 200318008
200318009 200318010 200318011 200318012 200318013 200318014 200318032
200318040 200318043 200318053 200318056 200318057 200318061 200318063
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200320006 200320009 200320009 200320016 200320016 200322014 200322015
200323001 200323003 200323007 200323025 200323037 200323040 200324031
200324032 200324033 200324034 200324041 200324055 200324058 200326005
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200330014 200330015 200330016 200330017 200330020 200330021 200330022
200330024 200330025 200330026 200330027 200330032

• Section 42; Low-Income Housing Credit 9100.01-00
200217013 200318026 200319003 200319003 ***200330023***

• Section 59(e) 9100.02-00

• R and D Expenditures *9100.02-03*
200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200201030 200201030 200202046 200202049 200202058 200202067 200204033
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200223060 200223061 200223062 200225028 200230031 200230031 200232014
200237018 200245049 200247044 200249006 200308047 200252003 200252003
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200252015 200252016 200252016 200252017 200252017 200252018 200252018
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200252022 200252023 200252023 200252024 200252024 200252025 200252025
200252026 200252026 200301021 200303050 200303050 200308047 200311022
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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200238037 200238037 200238037 200241029 200241029 200241029 200241030
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200303040 200308031 200311016 200312017 200312017 200312017 200312017
200312017 200312017 200314022 200318047 200318048 200318067 200322003
200322004 200324020

• Section 442; Accounting Periods 9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016
200222014 200227010 200230025 200230025 200233009 200235012 200235012
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200250028 200301001 200303006 200303006 200303007 200303007 200303008
200303008 200303014 200303014 200309001 200309014 200310004 200310004
200310004 200313006 200318025 200318062 200326022 ***200330034***

• Section 472; LIFO Election 9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052
200234052 200234052 200234052 200327017 200326013 200329042

• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200229028 200229028 200229028 200229028 200229028 200303038 200303038
200307063 200307063 200318059 200328014 200328014 200328014

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009
200327036 200313018 200316039 200320012 200320012 200323032 ***200330038***

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013

• Other 9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031
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200213023 200213024 200214004 200214011 200216014 200216023 200216024
200219027 200223009 200227032 200229022 200229022 200229022 200229022
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200313018 200315016 200316039 200318068 200320012 200320012 200323032
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200329020 200329038 ***200330038 200330040***

	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037 ***200330004 200330005 200330006 200330007 200330008***	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• Related Civil Action 200206008 200221002	*9111.19-02*
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	• U.S. Income Tax Treaties	9114.03-00
	• Canada 200329038	*9114.03-06*
	• Germany 200327047	*9114.03-13*
	• Ireland 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 ***200330031 200330035 200330039***	*9114.03-19*

	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025	*9114.03-38*
	• *United Kingdom* 200225016	*9114.03-42*
	• *Czech Republic* 200251003 200251003 200251003	*9114.03-43*
	• *Slovak Republic* 200251003 200251003 200251003	*9114.03-48*
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	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00
	• Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029	9999.98-00