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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 Cousel advice.

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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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200232009 200244014 200244014 200247047 200303028 200303028

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200226004 200239022 200239022 200239022

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200205018 200205037 200206036 200210057 200210058 200210059 200211020
200211027 200211029 200211031 200213025 200216009 200218020 200220013
200220025 200223023 200223024 200223025 200223026 200223027 200223028
200223029 200223030 200223031 200223032 200223033 200223034 200223035
200223053 200223054 200223055 200223056 200223057 200223058 200223059
200223060 200223061 200223062 200224019 200225028 200227019 200227038
200230031 200230031 200232014 200232023 200232024 200234027 200234027
200234027 200234027 200234028 200234028 200234028 200234028 200235017
200235017 200235019 200235019 200235020 200235020 200237018 200237025
200238033 200238033 200238033 200238037 200238037 200238037 200241029
200241029 200241029 200241030 200241030 200241030 200245049 200247044
200248001 200248022 200249006 200304020 200304027 200308031 200308047
200327001 200327034 200327035 200327038 200327050 200252003 200252003
200252004 200252004 200252005 200252005 200252006 200252006 200252007
200252007 200252008 200252008 200252009 200252009 200252010 200252010
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200252022 200252023 200252023 200252024 200252024 200252025 200252025
200252026 200252026 200301021 200303040 200303040 200303050 200303050
200308031 200308047 200311016 200311022 200312017 200312017 200312017
200312017 200312017 200312017 200314022 200314023 200315018 200315019
200316013 200316014 200318067 200322003 200322004 200324020 200324040
200332013

338.50-00

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200246021 200246021 200246021

338.60-00

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200246021 200246021 200246021

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200246021 200246021 200246021

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200204002 200206006 200208022 200209029 200211030 200212012 200214025 200217021 200218022 200224011 200224026 200235005 200235005 200237004 200242006 200308033 200301035 200308033

351.01-00

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200244008

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200201032 200201032 200204034 200209029 200212012 200215031 200221009 200224009 200227016 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200230006 200230006 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200236044 200236044 200239005 200239005 200239005 200239006 200239006 200239006 200243049 200245012 200245029 200245043 200248026 200302008 200302022 200252063 200252063 200302008 200302022 200305009 200310005 200310005 200310005 200314018

355.01-00

• Spin-Off
200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200327049 200327054 200327057 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033 200311023 200311024 200312024 200312024 200312024 200312024 200312024 200312024 200315025 200316038 200324039 200326020 200329043 ***200332011***

355.01-01

• *Split-Off*
200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200302008 200302030 200308004 200308048 200327018 200327027 200252072 200252072 200301011 200301036 200302008 200302030 200303057 200303057 200308004 200308048 200310009 200310009 200310009 200312011 200312011 200312011 200312011 200312011 200312022 200312022 200312022 200312022 200312022 200312022 200313003 200318046 200323041

355.01-02

• *Split-Up*
200202060 200306014 200306014 ***200332015***

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200202059 200202060 200204034 200205001 200205034 200206022 200207025
200209018 200209029 200209047 200211032 200212012 200213016 200214014
200214021 200215031 200216006 200217006 200217051 200218021 200219025
200223002 200223007 200225005 200226007 200226036 200227024 200229025
200229025 200229025 200229025 200229025 200231008 200231008 200232004
200232005 200232006 200232007 200232008 200232009 200234021 200234021
200234021 200234021 200234044 200234044 200234044 200234044 200234053
200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
200239005 200239006 200239006 200239006 200239022 200239022 200239022
200243028 200243032 200243036 200244014 200245009 200245043 200247019
200247020 200247021 200247022 200247023 200247047 200302030 200302044
200308004 200308048 200327018 200327027 200327049 200327057 200251012
200251012 200251012 200252055 200252055 200252058 200252058 200252063
200252063 200252072 200252072 200301011 200301040 200302030 200302044
200303036 200303036 200303057 200303057 200305009 200306012 200306012
200308004 200308048 200309020 200310009 200310009 200310009 200311023
200311024 200312011 200312011 200312011 200312011 200312011 200312011
200312023 200312023 200312023 200312023 200312023 200312023 200312024
200312024 200312024 200312024 200312024 200312024 200313003 200318046
200323041

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200206028 200208017 200211035 200213001 200213002 200213003 200232016
200236008 200236008 200304023 200311002 200317019 200326032

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200245006 200326003

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200207002 200225014 200238025 200238025 200238025

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	• *Employee Dies Before Entire Interest Distributed* 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200317041 200317043 200317044	*401.06-02*
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200202078 200243052 200302048 200302048

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200202078 200215032 200302048 200302048

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200204038 200211054 200222033 200305030

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200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013 200304034 200317022 200326038

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200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200317050 200323044 200328038 200328044 200328047

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200242047

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200311036

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200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200250037 200307091 200307091 200307095 200307095 200314029 200317032 200324018 200325008 200325008 200329047 200329048 200330045

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200204048 200210066

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200208031 200221048 200245055 200304038 200327064 200317032 200317033 200324059 ***200332017***

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200222032 200225038 200225039

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Section 1361	**Definitions** 200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013 200316005	**1361.00-00**
	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008	1361.01-00
	• Non-Resident Alien as Shareholder 200226031	*1361.01-03*
	• 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* *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018

• *Electing Small Business Trusts* *1361.03-03*
200227021

• 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

200201011 200201011 200201016 200201016 200201018 200201018 200201034
200201034 200202029 200202030 200202031 200202037 200202038 200202039
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200202064 200203022 200203041 200203054 200203055 200203063 200203067
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200205020 200205022 200205026 200205029 200205032 200205038 200205039
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200207022 200207023 200208005 200208008 200208009 200208020 200208021
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200210031 200210034 200210037 200210040 200210052 200210060 200211002
200211009 200211010 200211011 200211012 200211013 200211014 200211023
200212015 200212016 200212017 200212023 200214027 200215012 200215013
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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200312010 200313009 200313010 200313011 200314008 200314014 200314015
200314019 200314020 200315007 200315010 200315011 200315014 200315017
200316002 200316007 200316009 200316010 200316016 200316025 200316028
200317001 200317006 200317007 200317010 200318003 200318004 200318015
200318016 200318019 200318021 200318022 200318023 200318024 200318028
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200329024 200329029 200330012 200330019 200330029 200330030 200330037
200332007 200332012 200332023

• 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 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 ***200332010 200332016***

• 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 ***200332001***	**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 1446.08-00
200251013 200251013 200251013

Section 1502 **Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** **1502.00-00**
200247002

• Intercompany Transactions 1502.13-00
200209025 200302002 200302002

• Stock of Members *1502.13-01*
200232028

• Loss Disallowance Rule 1502.20-00
200206050 200209051

• Consolidated Net Operating Loss Deduction 1502.21-00
200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018

• Investment Adjustment 1502.32-00
200215002

• Earnings and Profits 1502.33-00
200225014 200317019

• Life and Non-Life 1502.50-00
200252070 200252070 200323002

• Filing Requirements 1502.75-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013

• When Group Remains in Existence *1502.75-10*
200232016

• Taxable Year of Members of Group 1502.76-00
200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015

• Common Parent Agent for Subsidiaries 1502.77-00
200203007 200210012 200235011 200235011

• Alternative Agents of the Group *1502.77-01*
200235011 200235011 200307077 200307077

• Application of Section 382 with Respect to a Consolidated Group 1502.98-00
200203007

Section 1503 **Computation and Payment of Taxes** **1503.00-00**

• Dual Consolidated Loss 1503.04-00
200221018

• Dual Resident Corporation *1503.04-04*
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

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)** **2055.00-00**
200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009

• To Corporation or Association Organized for Exclusively Charitable Purposes 2055.02-00
200302005 200302005

• To Trustee or Fraternal Society for Charitable Purposes 2055.03-00
200322013

• *Presently Ascertainable Charitable Remainder* *2055.03-03*
200227015

• Transfers Not Exclusively for Charitable Purposes 2055.07-00

• *Transfers Subject to Condition* *2055.07-02*
200202032

• Modification of Will 2055.09-00

• *Contest* *2055.09-02*
200252077 200252077 200306002 200306002

• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 2055.12-00
200232015 200302029 200302029 200306008 200306008 200306009 200306009

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200330028

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200218029

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200230022 200230022

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200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028

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200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023

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200222024 200224016 200319002 200319002

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200218003 200226020 200241012 200241012 200241012 200318039

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200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010

• Special Rule for Charitable Remainder Trusts 2056.08-00
200204022 200232015

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200241012 200241012 200241012

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	• Consideration 200209007 200209008	2511.02-00	
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	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	2511.11-00	

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200202033 200203029 200203030 200206045 200209022 200209033 200209034 200209037 200209038 200210029 200210054 200210056 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200215001 200218023 200218035 200219028 200219029 200221032 200223019 200224001 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 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241038 200241038 200241038 200241041 200241041 200241041 200242022 200242031 200242032 200242033 200242034 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200247037 200302004 200308045 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 200312009 200312009 200312009 200312009 200312009 200314003 200314007 200314011 200315013 200316023 200319004 200319004 200319004 200319004 200319005 200319005 200320011 200320011 200323011 200324001 200324004 200324005 200324006 200324007 200324008 200324009 200324010 200324051 200326001 200326002 200328032 200328032 200328032

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200203029 200241041 200241041 200241041

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200201017 200201017 200201020 200201020 200203029 200207018 200211034 200217035 200222012 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200252061 200252061 200252067 200252067 200252069 200252069 200252083 200252083 200306027 200306027 200306028 200306028 200310021 200310021 200310021 200315002 200315015 200320015 200320015 200326029

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200217036 200217037 200227020 200313002 200328026 200328026 200328026

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200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010

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200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019 200314004 200318042 200318044 200318045

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200218001 200224018 200242002

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200212024 200212025 200218010 200218011 200218012 200218015 200223016
200227017 200235013 200235013 200240019 200240019 200240019 200240019
200245018 200247038 200247039 200248012 200302017 200304024 200327040
200301027 200301028 200302017 200303022 200303022 200310016 200310016
200310016 200313008 200314010 200315006 200315008 200315023 200317012
200317013 200318005 200318006 200318007 200318008 200318009 200318010
200318011 200318012 200318013 200318014 200320009 200320009 200320010
200320010 200320016 200320016 200322014 200322015 200323040 200324032
200324034 200324044 200324049 200328016 200328016 200328016 200328021
200328021 200328021 200329039 200329041 200330024 ***200332009***

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200201002 200201002 200201003 200201003

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200213014 200229032 200229032 200229032 200229032 200229032 200229033
200229033 200229033 200229033 200229033 200233021 200236016 200236016
200236019 200236019 200236020 200236020 200237021 200238003 200238003
200238003 200238018 200238018 200238018 200238028 200238028 200238028
200238035 200238035 200238035 200240029 200240029 200240029 200240029
200240030 200240030 200240030 200240030 200241043 200241043 200241043
200242016 200242017 200242020 200242029 200242030 200243037 200243038
200243039 200247008 200247009 200247042 200302033 200302035 200302037
200302038 200308037 200327005 200327006 200327007 200252065 200252065
200252076 200252076 200252086 200252086 200301037 200302033 200302035
200302037 200302038 200303053 200303053 200306016 200306016 200306017
200306017 200306018 200306018 200306020 200306020 200306031 200306031
200307078 200307078 200307082 200307082 200307088 200307088 200308037
200309005 200309007 200309010 200309026 200310013 200310013 200310013
200311009 200311013 200313012 200313013 200314006 200316031 200316033
200316034 200316035 200316036 200318056 200318057 200318063 200323025
200323037 200324044 200324049 200326004 200326030 200328019 200328019
200328019 200328021 200328021 200328021 200330016 200330026 ***200332006***

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200234026 200234026 200234026 200234026 200236004 200236004 200241021
200241021 200241021 200241022 200241022 200241022 200241040 200241040
200241040 200243042 200248009 200248010 200305022 200306015 200306015
200320006 200320006 200323040 200324041

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200205040 200208018 200214011 200215026 200226026 200226041 200229043
200229043 200229043 200229043 200229043 200230024 200230024 200231010
200231010 200232027 200232030 200241032 200241032 200241032 200242002
200306035 200306035 200315016 200330027

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200211036 200220014 200220015 200241039 200241039 200241039

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200211005 200312012 200312012 200312012 200312012 200312012 200312012

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200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200208039 200213028 200216032 200216033 200217056 200218041 200218042 200219036 200219038 200219039 200221050 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200232033 200232036 200233027 200233028 200233029 200233030 200233031 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200238053 200238053 200238053 200241044 200241044 200241044 200241047 200241047 200241047 200241048 200241048 200241048 200241049 200241049 200241049 200241056 200241056 200241056 200244011 200321022 200252092 200252092 200309027 200310024 200310024 200310024 200315028 200315032 200315034 200315035 200316042 200318069 200323046 200323047 200324035 200326039 200326040

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200209061 200216032 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200311033 200311035 200311040 200319009 200319009 200328049

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200204039 200204044 200204046 200204047 200246031 200246031 200246031

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200204039 200204042 200204053 200205049 200207031 200209055 200212034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200246036 200246036 200246036 200321023 200327062 200251019 200251019 200251019 200323046 200323047 200331005 200331006 200331008 ***200332019***

• *Set-Asides* *4942.03-07*
200204037 200207030 200212034 200224031 200224032 200225036 200230040 200230040 200235036 200235036 200245059 200247054 200302051 200327062 200302051 200303063 200303063 200318070 200318071 200318072

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200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058 200323045 ***200332020***

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200241047 200241047 200241047 200323045

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200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200218038 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058

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200218038 200222034 200246036 200246036 200246036 200331005 200331006 200331007 200331008

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200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 ***200332019***

• Definition of Taxable Expenditure 4945.04-00
200204039 200218036 200218041 200218042 200219036 200219039 200222037 200222038 200225045 200227044 200232036 200251019 200251019 200251019

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200248004 200248006 200248009 200248010 200248012 200248015 200248023
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200302034 200302035 200302037 200302038 200304006 200304011 200304024
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200327007 200327028 200327040 200327043 200327056 200250005 200252065
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200302007 200302017 200302031 200302033 200302034 200302035 200302037

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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
200319008 200319008 200320003 200320003 200320004 200320004 200320006
200320006 200320009 200320009 200320016 200320016 200322014 200322015
200323001 200323003 200323007 200323025 200323037 200323040 200324031
200324032 200324033 200324034 200324041 200324055 200324058 200326005
200326006 200326008 200326009 200326010 200326011 200326026 200326030
200328016 200328016 200328021 200328021 200328021 200328023 200328023
200328023 200329005 200329017 200329039 200329041 200330003 200330013
200330014 200330015 200330016 200330017 200330020 200330021 200330022
200330024 200330025 200330026 200330027 200330032 200331004 ***200332004***
200332006 200332009

• 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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200209021 200210057 200210058 200210059 200211020 200211029 200211031
200218020 200220025 200223023 200223025 200223026 200223027 200223028
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200252026 200252026 200301021 200303050 200303050 200308047 200311022
200314023 200315018 200315019 200316013 200316014 200324040 ***200332013***

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200202066 200203056 200204036 200211027 200213025 200216009 200220013
200224019 200227019 200227038 200232023 200232024 200234027 200234027
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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 ***200332003***

• 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
200201031 200203068 200205043 200208018 200208023 200210062 200213022
200213023 200213024 200214004 200214011 200216014 200216023 200216024
200219027 200223009 200227032 200229022 200229022 200229022 200229022
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200202003 200202004 200202005 200202006 200202007 200202008 200202009
200202010 200202011 200202012 200202013 200202014 200202015 200202016
200202017 200202018 200202019 200202020 200204019 200204024 200204025
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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
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Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *Related Civil Action* *9111.19-02*
200206008 200221002

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

• *Students and Trainees* *9114.01-20*
200251003 200251003 200251003

• U.S. Income Tax Treaties 9114.03-00

• *Canada* *9114.03-06*
200329038

• *Germany* *9114.03-13*
200327047

• *Ireland* *9114.03-19*
200216010 200236023 200236023 200238031 200238031 200238031 200239030
200239030 200239030 200243029 200321013 200252071 200252071 200301039
200323016 200330031 200330035 200330039

	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025 ***200332008***	*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*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• 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