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Section 6110 Index

Written Determinations Requested After November 1, 1976

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Department of the Treasury
Internal Revenue Service

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200248001 200248022 200249006 200304020 200304027 200308031 200308047
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200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
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200303036 200303036 200303057 200303057 200305009 200306012 200306012
200308004 200308048 200309020 200310009 200310009 200310009 200311023
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200202033 200207018 200209007 200209008 200210018 200210056 200210061
200213011 200213014 200215032 200217024 200217036 200217037 200221032
200223019 200224001 200226042 200229018 200229018 200229018 200229018
200229018 200229046 200229046 200229046 200229046 200229046 200231011
200231011 200234043 200234043 200234043 200234043 200236030 200236030
200238034 200238034 200238034 200238041 200238041 200238041 200240014
200240014 200240014 200240014 200240016 200240016 200240016 200240016
200242008 200244008 200321015 200327063 200327066 200301020 200303027
200303027 200306010 200306010 200307009 200307009 200307010 200307010
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200307060 200307060 200307061 200307061 200307062 200307062 200313002
200314007 200314021 200315001 200315015 200318064 200319004 200319004
200319005 200319005 200324035 200324051 200334030

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200315040

• Amount Realized 1001.02-00
200244009

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200303023 200303023 200328034 200328034 200328034 200328035 200328035
200328035

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200210029 200227020

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200208004 200209010 200219014 200229009 200229009 200229009 200229009
200229009 200229010 200229010 200229010 200229010 200229010 200243022
200243024 200302009 200302010 200302011 200302012 200302013 200301009
200301012 200301013 200301014 200301015 200301016 200301017 200301018
200301019 200302009 200302010 200302011 200302012 200302013 200326034

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200244008

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200240018 200240018 200240018 200240018 200311030

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200210051

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200202033 200221032 200234043 200234043 200234043 200234043 200236030
200236030 200303027 200303027 200306010 200306010 200319004 200319004
200319005 200319005 200333013

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	• Business Hedges 200221008	*1221.12-02*
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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00

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	• *Non-Resident Alien as Shareholder* 200226031	*1361.01-03*
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• *Electing Small Business Trusts* *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
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• Eligible v. Ineligible 1362.01-00
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• *Election After Termination* *1362.01-02*
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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
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• S Termination Year 1362.03-00

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• 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 200334014 200334017 200337008 200337008 200337008 ***200338007***

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200223052

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	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
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	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
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	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	• 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
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	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	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
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	• 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 200333010 200336025 200336027	*1503.04-04*
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	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
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	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*
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	• Life Estate 200213014	2033.09-00
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	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
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	• Amount Included 200210009	2036.23-00
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200241044 200241044 200241044

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• *Claim Extinguished - Effect of Post Death Events* *2053.09-13*
200217022

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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

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200227015

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200252077 200252077 200306002 200306002

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200232015 200302029 200302029 200306008 200306008 200306009 200306009

• *Unitrusts* *2055.12-05*
200330028

• *Unitrust Lead Interest* *2055.12-06*
200218029

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200230022 200230022

• *Reformations of Nonqualifying Interests* *2055.12-10*
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

• Qualified Terminable Interest Property 2056.07-00
200218003 200226020 200241012 200241012 200241012 200318039

• *Effective Election* *2056.07-01*
200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014

	• Special Rule for Charitable Remainder Trusts 200204022 200232015	2056.08-00	
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	• Distributions Before Death of the Spouse 200309006	*2056A.03-01*	
	• Effective Election 200211021	2056A.04-00	
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Section 2057	**Sales of Certain Employer Securities (Repealed 1989)** 200313001 200317008 200328012 200328012 200328012	**2057.00-00**	**R**
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	• Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S. 200303015 200303015	2501.06-00	
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	• Retention of Powers	2511.07-00
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200210051 200223013 200223014 200314012

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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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200313008 200324032 200328016 200328016 200328016

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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 200336003 ***200338002***

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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 200335024 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 200333019 200334018 200334019 ***200338005***

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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

• Interest Defined 2652.03-00
200232027 200315016

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200204039 200207028 200207029 200218036 200218041 200218042 200219036 200219039 200225042 200227043 200232033 200247051 200304025 200321022 200251010 200251010 200251010 200301020 200303061 200303061 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200314021 200315031 200319009 200319009

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200327037 200320020 200320020 200333029

Section 7702A **Modified Endowment Contracts** **7702A.00-00**
200230037 200230037 200328027 200328027 200328027 200329040

Section 7704 **Certain Publicly Traded Partnerships Treated as Corporations** **7704.00-00**
200303017 200303017 200303018 200303018 200303019 200303019 200332002

Section 7805 **Rules and Regulations** **7805.00-00**

• Prospective Application of Changes in Regulations 7805.01-00

• *Prospective Application of Rulings* *7805.01-01*
200210028 200330009

• Reversals of Regulations or Rulings With Retroactive Effect 7805.03-00
200328001 200328001 200328001

	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**
	• Tax Exempt Bonds 200247012	7871.03-00

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• Section 42; Low-Income Housing Credit 9100.01-00
200217013 200318026 200319003 200319003 200330023 200333011

• 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
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
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• 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
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• 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 200333010

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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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
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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* 200206008 200221002	*9111.19-02*
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* 200251003 200251003 200251003	*9114.01-20*
	• 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 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**
	• Railroad Car Leasing ***200338009***	9214.03-00
	• 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 200334001	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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