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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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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
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200252003 200252003 200252004 200252004 200252005 200252005 200252006
200252006 200252007 200252007 200252008 200252008 200252009 200252009
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200252025 200252025 200252026 200252026 200301021 200303040 200303040
200303050 200303050 200308031 200308047 200311016 200311022 200312017
200312017 200312017 200312017 200312017 200312017 200314022 200314023
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200324020 200324040 200332013 200337002 200337002 200337002

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200217021 200218022 200224011 200224026 200235005 200235005 200237004
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200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
200239006 200239006 200243049 200245012 200245029 200245043 200248026
200302008 200302022 ***200346001 200346013 200252063 200252063 200302008***
200302022 200305009 200310005 200310005 200310005 200314018 200339007

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200209047 200212026 200213016 200214014 200214021 200215049 200216006
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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 200335008 200335009
200335010 200335011 200335012 200335013 200335023 200343005 200344018
200346017 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
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200231006 200234053 200234053 200234053 200234053 200243028 200243036
200245009 200302008 200302030 200308004 200308048 200327018 200327027
200344001 ***200346013 200252072 200252072 200301011 200301036 200302008***
200302030 200303057 200303057 200308004 200308048 200310009 200310009
200310009 200312011 200312011 200312011 200312011 200312011 200312011
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200214021 200215031 200216006 200217006 200217051 200218021 200219025
200223002 200223007 200225005 200226007 200226036 200227024 200229025
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200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
200239005 200239006 200239006 200239006 200239022 200239022 200239022
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200344018 200251012 200251012 200251012 200252055 200252055 200252058
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200310009 200311023 200311024 200312011 200312011 200312011 200312011
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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
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200313002 200314007 200314021 200315001 200315015 200318064 200319004
200319004 200319005 200319005 200324035 200324051 200334030 200341005

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200315040

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200244009

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200303023 200303023 200328034 200328034 200328034 200328035 200328035
200328035

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200243024 200302009 200302010 200302011 200302012 200302013 200301009
200301012 200301013 200301014 200301015 200301016 200301017 200301018
200301019 200302009 200302010 200302011 200302012 200302013 200326034

• Property Received From Services 1012.10-00
200244008

Section 1014 **Basis of Property Acquired From a Decedent** **1014.00-00**
200240018 200240018 200240018 200240018 200340019 200311030

• Basis Equal to FMV At Time of Decedent's Death 1014.01-00
200345026

	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
Section 1015	**Basis of Property Acquired by Gift or Transfer in Trust** 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	**1015.00-00**
	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust 200313002	*1015.03-01*
Section 1016	**Adjustment v. No Adjustment to Basis**	**1016.00-00**
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• Stockholders Contributions 200335034	*1016.07-03*
Section 1031	**Exchange of Property Held for Productive Use or Investment** 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 ***200346007 200251008 200251008*** 200251008 200251014 200251014 200251014 200329021	**1031.00-00**
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200232028 200335034	**1032.00-00**
Section 1033	**Involuntary Conversion** 200236003 200236003 200246015 200246015 200246015 200315021	**1033.00-00**
	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
Section 1035	**Exchanges of Insurance Policies** 200323012 200342003	**1035.00-00**
	• Exchange of Policies With Different Insurers	1035.03-00
	• One Policy Exchanged for Two or More Policies 200243047	*1035.03-01*
Section 1041	**Transfers of Property Between Spouses or Incident to Divorce** 200221042 200233022 200317011	**1041.00-00**
	• Transfers Incident to Divorce 200221021	1041.01-00

Section 1042	**Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives** 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	**1042.00-00**
	• Definitions 200337003 200337003 200337003	1042.03-00
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	• In General	1059.01-00
	• Reduction in Basis Rule 200218004	*1059.01-01*
Section 1060	**Special Allocation Rules for Certain Asset Acquisitions** 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	**1060.00-00**
Section 1082	**Basis for Determining Gain or Loss** 200240006 200240006 200240006 200240006	**1082.00-00**
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	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
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	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• Business Hedges 200221008	*1221.12-02*
Section 1222	**Other Terms Relating to Capital Gains and Losses** 200209007 200209008 200215037 200335029	**1222.00-00**
Section 1223	**Holding Period of Capital Assets** 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	**1223.00-00**
	• Decedent and Estate 200213014 200324051	1223.01-00
Section 1231	**Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)** 200215037 200335034	**1231.00-00**
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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
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	• Paying Elections by QEF Shareholders	1291.06-00
	• Deemed Dividend Election by Shareholder of Controlled Foreign Corporation 200303024 200303024	*1291.06-02*
Section 1295	**Qualified Electing Fund**	**1295.00-00**
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	• Retroactive Elections 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 200339053	*1295.02-02*
Section 1301	**Averaging of Farm Income** 200213026	**1301.00-00**
Section 1311	**Correction of Error** 200232001 200242037 200324002	**1311.00-00**
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	• Double Disallowance of a Deduction or Credit 200324002	1312.05-00
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	• Determination v. No Determination 200251001 200251001 200251001	1313.01-00
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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008	1361.01-00
	• Shareholder Not an Individual or Permitted Trust or Estate 200344005	*1361.01-02*

• *Non-Resident Alien as Shareholder* *1361.01-03*
200226031

• *More than One Class of Stock* *1361.01-04*
200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025

• Certain Trusts Permitted as Shareholders 1361.03-00
200311019

• *Grantor Trusts* *1361.03-01*
200339026

• *Qualified Subchapter S Trusts* *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 200343003 200343004

• *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 200335020 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 200339033 200339034 200345027 200345028 200345029 200345030 200345031 200345032 200345033 200345034

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• Eligible v. Ineligible 1362.01-00
200217048 200222009 200344019 200306026 200306026

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

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200336022 200336031 200338003 200339019 200339020 200339023 200339024
200339027 200341007 200341010 200341018 200345003 200345005 200345037

• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200344005 200250006 200250007
200250008 200303032 200303032 200316030 200324050 200330004 200330005
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• *Passive Investment Income* *1362.02-03*

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200318020 200323013 200324027 200324028 200324029 200324030 200326014
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• 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
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200337008 200337008 200337008 200338007 200341009

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

200207015 200223052 200230030 200230030 200308033 200335034 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)** 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	**1374.00-00**
	• 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 200341017	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037 200244013 200252027 200252027	**1388.00-00**
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Section 1398	**Rules Relating to Individual's Title 11 Cases**	**1398.00-00**
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
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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
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	• 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**
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200223047 200224016 200230017 200230017 200236021 200236021 200243030
200250033 200319002 200319002 200324023 200328015 200328015 200328015

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200223013 200223014 200226012 200240027 200240027 200240027 200240027
200241044 200241044 200241044 200328030 200328030 200328030

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200341002

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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
200340015 ***200346008 200252064 200252064 200302004 200303027 200303027***
200303030 200303030 200305024 200308045 200312006 200312006 200312006
200312006 200312006 200312006 200312007 200312007 200312007 200312007
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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
200341011 200345009

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200203029 200241041 200241041 200241041

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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 200345006

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200201002 200201002 200201003 200201003

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200339052 200341006 200341013 200341016

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	• Inclusion Ratio Defined 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	2642.01-00
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	• Defense to Compliance - Other 200302046 200302046 200339046	7602.03-00
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	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00

	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Association v. Trust 200320005 200320005 200329018 200329019 200339028	7701.03-00
	• Liquidating Trusts 200329016	*7701.03-06*
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200201014 200201014 200202024 200202043 200202044 200202052 200202053
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200345038

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

• Section 59(e) 9100.02-00

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200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200201030 200201030 200202046 200202049 200202058 200202067 200204033 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200209021 200210057 200210058 200210059 200211020 200211029 200211031 200218020 200220025 200223023 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200225028 200230031 200230031 200232014 200237018 200245049 200247044 200249006 200308047 200252003 200252003 200252004 200252004 200252005 200252005 200252006 200252006 200252007 200252007 200252008 200252008 200252009 200252009 200252010 200252010 200252011 200252011 200252012 200252012 200252013 200252013 200252015 200252015 200252016 200252016 200252017 200252017 200252018 200252018 200252019 200252019 200252020 200252020 200252021 200252021 200252022 200252022 200252023 200252023 200252024 200252024 200252025 200252025 200252026 200252026 200301021 200303050 200303050 200308047 200311022 200314023 200315018 200315019 200316013 200316014 200324040 200332013 200337002 200337002 200337002

• 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
200201013 200201013 200203060 200209016 200217047 200218013 200218016 200222014 200227010 200230025 200230025 200233009 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200245035 200245046 200246028 200246028 200246028 200335025 200250028 200301001 200303006 200303006 200303007 200303007 200303008 200303008 200303014 200303014 200309001 200309014 200310004 200310004 200310004 200313006 200318025 200318062 200326022 200330034 200332003 200334036

• 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 200343022 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013

• 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
200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013 200333015

• Other 9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031
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200345011

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200344021

• 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
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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 200344012 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**
	• 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 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 ***200346006 200250001 200302018*** 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	9999.98-00