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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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200220025 200223023 200223024 200223025 200223026 200223027 200223028
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200248001 200248022 200249006 200304020 200304027 200308031 200308047
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200252021 200252022 200252022 200252023 200252023 200252024 200252024
200252025 200252025 200252026 200252026 200301021 200303040 200303040
200303050 200303050 200308031 200308047 200311016 200311022 200312017
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200236038 200236038 200236044 200236044 200237022 200239005 200239005
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200344018 200251012 200251012 200251012 200252055 200252055 200252058
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200302030 200302044 200303036 200303036 200303057 200303057 200305009
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200328035

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• Liabilities Assumed as Purchase Price 1012.06-00
200208004 200209010 200219014 200229009 200229009 200229009 200229009
200229009 200229010 200229010 200229010 200229010 200229010 200243022
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200301012 200301013 200301014 200301015 200301016 200301017 200301018
200301019 200302009 200302010 200302011 200302012 200302013 200326034

• Property Received From Services 1012.10-00
200244008

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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**
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Section 1092	**Straddles**	**1092.00-00**
	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
Section 1221	**Capital Asset v. Not a Capital Asset** 200211042 200215037 200218034 200243002 200335034	**1221.00-00**
	• 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**
Section 1233	**Gains and Losses from Short Sales** 200335033	**1233.00-00**
Section 1234A	**Gains or Losses From Certain Terminations** 200209007 200209008	**1234A.00-00**
Section 1235	**Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)** 200219017 200219019 200219020 200219021 200219026 200249002	**1235.00-00**

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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
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Section 1259	**Constructive Sales of Appreciated Financial Positions** 200217039 200236045 200236045	**1259.00-00**
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	• OID Accrual - Principal Subject to Acceleration ***200347016***	1272.06-00
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	• Integration ***200347016***	1275.08-00
Section 1291	**PFIC Interest on Tax Deferral**	**1291.00-00**
	• 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**
	• Time For Making Election	1295.02-00
	• 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
Section 1341	**Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right** 200235030 200235030 200327053	**1341.00-00**
	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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 200334027 200334029 200345010	**1361.00-00**

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00
200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008

• *Shareholder Not an Individual or Permitted Trust or Estate* *1361.01-02*
200344005

• *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

Section 1362 **Election by Small Business Corporation** **1362.00-00**
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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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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*

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 200335014 200335018 200343011 200343012 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 200334024 200338008 200339040 200339041 200339042 200339044 200339045

• 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 200340020 200340022 200343003 200343004 200343009 200343024 200344005 200344013 200344014 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 200341009 ***200347005 200347006 200347007 200347012 200347015 200347025***

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**
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
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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
Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011 200244017	**1441.00-00**
	• Who must Withhold	1441.01-00
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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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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
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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 ***200347011***

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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 200345006

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200217036 200217037 200227020 200313002 200328026 200328026 200328026

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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 200340013 200343015 200343018 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 200342001 200345001 200345038

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200201002 200201002 200201003 200201003

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200339052 200341006 200341013 200341016

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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 200340013 200340021 200343014 200343015 200343018 200344020 200346018 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 200342001 200345038

	• 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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	• Associations v. Corporations 200226004	7701.01-00

	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
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200345038

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200217013 200318026 200319003 200319003 200330023 200333011

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200210055

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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
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• 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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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
200202010 200202011 200202012 200202013 200202014 200202015 200202016
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Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

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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
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	• *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