

Publication 1078
Issue: 05/07/2004

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 Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure Unit, CC:CORP:T:D, Room 2613, 1111 Constitution Avenue, N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

| | | |
|-------------------|---|---|
| Section 24 | Child Tax Credit 200407020 200407020 | 24.00-00 |
| Section 29 | (Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source 200406017 200406018 200406019 200406020 200407001 200407001 200408004 200408006 200408007 200408008 200408010 200408018 200408028 200408029 200409007 200409009 200409038 200411002 200413004 200413004 200413004 200413005 200413005 200413005 200416010 | 29.00-00 |
| Section 41 | Credit for Increasing Research Activities • Alternative Incremental Credit 200403043 200404016 200408012 200408019 200409005 200411007 | 41.00-00 41.01-00 |
| Section 42 | Low-Income Housing Credit • Qualified Low-Income Housing Project • <i>Date for Meeting Requirements</i> 200419029 • Secretary's Authority to Provide Regulations • <i>Correction of Administrative Errors and Omissions</i> 200419016 • Expenditures to Provide Access to Disabled Individuals 200411042 | 42.00-00 42.07-00 42.07-03 42.14-00 42.14-01 44.60-00 |
| Section 61 | Gross Income v. Not Gross Income 200403046 200409033 200411001 200411028 • Compensation for Services • <i>Discharge of Indebtedness</i> 200402004 | 61.00-00 61.09-00 61.09-18 |
| Section 62 | Adjusted Gross Income Defined • Trade and Business Deductions of Employees 200417022 • <i>Reimbursements</i> 200417022 | 62.00-00 62.02-00 62.02-02 |
| Section 72 | Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) • Investment in Contract 200419036 200419037 • Amounts Not Receivable as Annuities 200419036 200419037 • <i>On or After Starting Date</i> 200419036 200419037 • <i>Before Starting Date</i> 200419036 200419037 • <i>Lump Sum</i> 200419036 200419037 • <i>Allocation of Amounts</i> 200419036 200419037 • <i>Investment In Contract</i> 200419036 200419037 | 72.00-00 72.02-00 72.07-00 72.07-01 72.07-02 72.07-03 72.07-04 72.07-05 |

| | | |
|--------------------|---|------------------|
| | • Tax on Early Distributions from Qualified Retirement Plans 200410023 | 72.20-00 |
| | • <i>Age 59 1/2</i> 200410023 | 72.20-01 |
| Section 83 | Property Transferred in Connection With Performance of Services | 83.00-00 |
| | • Special Rules | 83.03-00 |
| | • <i>Transferability of Property</i> 200414007 | 83.03-02 |
| | • Certain Exchanges 200418017 | 83.07-00 |
| | • Deduction by Employer 200414007 | 83.08-00 |
| Section 103 | Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations) | 103.00-00 |
| | 200406003 | |
| | • State and Local 200413010 200413010 200413010 | 103.02-00 |
| | • Transitional Rules | 103.12-00 |
| | • <i>Established State Programs</i> 200414021 | 103.12-04 |
| Section 104 | Compensation for Injuries and Sickness (Excluded v. Not Excluded) | 104.00-00 |
| | 200403046 | |
| | • Workmen's Compensation 200410004 200410007 | 104.02-00 |
| Section 115 | Income of States, Municipalities, etc. | 115.00-00 |
| | 200403026 200406024 200416005 200418018 200418044 | |
| Section 117 | Qualified Scholarships | 117.00-00 |
| | 200414039 | |
| | • Qualified Tuition Reduction 200403050 | 117.06-00 |
| | • <i>Discrimination in Favor of Highly Compensated Employees</i> 200403050 | 117.06-05 |
| Section 118 | Contributions to the Capital of a Corporation | 118.00-00 |
| | 200411028 | |
| | • Contributions by Shareholders | 118.01-00 |
| | • <i>Nonshareholder Contributions</i> 200403029 200403037 200403057 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200411008 200414027 200419004 | 118.01-02 |
| | • Contributions in Aid of Construction 200403037 200403058 200403059 200403073 200403076 200403084 200403085 200403086 200403087 200404002 200406002 200408024 200414027 200419004 | 118.02-00 |
| Section 121 | Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) | 121.00-00 |
| | 200403049 | |
| Section 141 | Private Activity Bond; Qualified Bond | 141.00-00 |
| | 200403055 | |

| | | |
|--------------------|---|------------------|
| Section 146 | Volume Cap | 146.00-00 |
| | • Carryforward of Allocation 200406028 | 146.07-00 |
| Section 148 | Arbitrage 200413012 200413012 200413012 | 148.00-00 |
| | • Higher Yielding Investment 200403095 | 148.02-00 |
| Section 150 | Definitions and Special Rules | 150.00-00 |
| | • General Rules 200404024 | 150.01-00 |
| Section 162 | Trade or Business (Deductible v. Not Deductible) 200405005 | 162.00-00 |
| | • Million Dollar Cap - Executive Employee Compensation 200406013 200406026 200419013 | 162.36-00 |
| Section 165 | Deductions For Losses 200406046 | 165.00-00 |
| | • Wagering Losses 200417004 | 165.08-00 |
| Section 166 | Bad Debts 200406046 | 166.00-00 |
| Section 167 | Depreciation | 167.00-00 |
| | • Public Utility Property | 167.22-00 |
| | • <i>Normalization Rules</i> 200418001 | 167.22-01 |
| Section 168 | Modified Accelerated Cost Recovery System 200411041 | 168.00-00 |
| | • Public Utility Property | 168.24-00 |
| | • <i>Normalization Rules</i> 200418001 | 168.24-01 |
| Section 170 | Charitable, Etc. Contributions and Gifts 200402003 200404009 | 170.00-00 |
| | • Qualified Conservation Contribution 200403044 200418005 | 170.14-00 |
| Section 197 | Amortization of Goodwill & Certain Other Intangibles 200416002 | 197.00-00 |
| Section 216 | Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 200406021 | 216.00-00 |
| Section 274 | Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) | 274.00-00 |
| | • Traveling 200417022 | 274.03-00 |
| | • Substantiation 200417022 | 274.08-00 |
| | • Business Meals 200417022 | 274.12-00 |

| | | |
|---------------------|---|-------------------|
| Section 280G | Golden Parachute Payments 200415003 | 280G.00-00 |
| Section 301 | Distributions of Property 200401009 200402009 200402019 200415004 | 301.00-00 |
| | • Dividend in Property 200406031 | 301.01-00 |
| Section 302 | Distributions in Redemption of Stock 200409001 | 302.00-00 |
| | • Not Essentially Equivalent to a Dividend 200409001 200415004 | 302.01-00 |
| | • Constructive Ownership 200409001 | 302.05-00 |
| Section 305 | Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 200414022 | 305.00-00 |
| | • Stock Dividends 200406031 200411025 | 305.01-00 |
| Section 306 | Dispositions of Certain Stock | 306.00-00 |
| | • Section 306 Stock v. Not 306 Stock 200411025 | 306.01-00 |
| Section 311 | Taxability of Corporation on Distribution 200409034 | 311.00-00 |
| Section 332 | Complete Liquidation of Subsidiaries 200409019 200409020 200409021 | 332.00-00 |
| | • Nonrecognition of Gain or Loss 200404058 200409018 | 332.01-00 |
| Section 337 | Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) | 337.00-00 |
| | • Conversion to Tax Exempt 200402003 | 337.14-00 |
| | • <i>Transfer of Substantially All Assets to Tax Exempt</i> 200404058 | 337.14-01 |
| | • Loss Disallowance 200409015 200409030 | 337.16-00 |
| Section 338 | Certain Stock Purchases Treated as Asset Acquisitions | 338.00-00 |
| | • Express Election | 338.01-00 |
| | • <i>Time in which Election must be made</i> 200402006 200403040 | 338.01-02 |
| | • Qualified Stock Purchase 200414001 | 338.02-00 |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election 200407007 200407007 | 338.80-00 |
| Section 351 | Transfer to Corporation Controlled by Transferor 200418032 | 351.00-00 |
| | • Non-Qualified Preferred Stock 200411025 | 351.14-00 |
| Section 354 | Exchanges of Stock and Securities in Certain Reorganizations | 354.00-00 |

| | | |
|--------------------|---|------------------|
| | • Non-Qualified Preferred Stock 200411025 | 354.06-00 |
| Section 355 | Distribution of Stock and Securities of a Controlled Corporation 200403041 200405006 200406006 200407008 200407008 200408002 200408009 200409008 200411010 200411019 200411021 200411031 200411034 200411035 200414015 200414018 200414031 200419020 200419030 200415001 200417015 200417016 200417017 200417018 200417019 200417020 | 355.00-00 |
| | • Spin-Off 200403060 200404043 200405011 200409018 200411013 200411032 200411033 200414037 | 355.01-00 |
| | • <i>Split-Off</i> 200403019 200403048 200406008 200406009 200406010 200406011 200406014 200407013 200407013 200409024 200409027 200410001 200410009 200410013 200411035 200411036 200411037 200414031 200417006 200417007 200417015 200417016 200417017 200417018 200417019 200417020 | 355.01-01 |
| | • <i>Split-Up</i> 200410003 200414023 | 355.01-02 |
| | • Active Business 200409008 200419030 | 355.03-00 |
| | • Business Purpose 200405009 200411014 | 355.04-00 |
| | • Control | 355.05-00 |
| | • <i>Distribution of Control</i> 200403041 | 355.05-01 |
| Section 356 | Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized) 200415004 | 356.00-00 |
| | • Distribution of Non-Qualified Preferred Stock 200411025 | 356.04-00 |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) | 357.00-00 |
| | • Liabilities in Excess of Basis 200414046 | 357.02-00 |
| Section 367 | Foreign Corporations | 367.00-00 |
| | • Treatment of Distribution Described in Section 367(e) | 367.40-00 |
| | • <i>Distribution Described in Section 355</i> 200411014 | 367.40-01 |
| Section 368 | Definitions Relating to Corporate Reorganizations | 368.00-00 |
| | • Statutory Merger or Consolidation (Type "A") 200411019 | 368.01-00 |
| | • Assets for Control of Transferee (Type "D") 200403019 200403048 200403060 200404043 200405006 200406008 200406009 200406010 200406011 200406014 200407008 200407008 200409018 200409019 200409020 200409021 200409024 200409027 200410001 200410003 200410009 200411032 200411034 200411036 200411037 200414015 200414023 200414037 200419020 200417006 200417007 | 368.04-00 |
| | • Recapitalization (Type "E") 200403019 200411033 | 368.05-00 |
| Section 381 | Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) | 381.00-00 |

| | | |
|--------------------|---|------------------|
| | • Successor Insurance Company | 381.21-00 |
| | • <i>Successor Casualty Ins. Co.</i> 200418009 | 381.21-02 |
| Section 382 | Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 200406027 | 382.00-00 |
| | • Operating Rules | 382.12-00 |
| | • <i>Fluctuation in Value</i> 200411012 | 382.12-06 |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness 200418008 | 385.00-00 |
| | • Debt v. Equity 200419001 | 385.01-00 |
| Section 401 | Qualified Pension, Profit-Sharing, and Stock Bonus Plan 200403097 200411051 | 401.00-00 |
| | • Impossibility of Diversion | 401.01-00 |
| | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 200418051 | 401.01-01 |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200401021 200403096 200404050 | 401.04-00 |
| | • <i>Discrimination on Termination or Curtailment</i> 200414048 | 401.04-01 |
| | • Required Distributions | 401.06-00 |
| | • <i>In General</i> 200410019 200410020 200410021 | 401.06-01 |
| | • <i>Employee Dies Before Entire Interest Distributed</i> 200410019 200410020 200410021 | 401.06-02 |
| Section 402 | Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) | 402.00-00 |
| | • Exempt Trust | 402.01-00 |
| | • <i>Capital Gain Treatment of Certain Distributions</i> 200410023 | 402.01-01 |
| | • Foreign Situs Trust 200418048 200418051 | 402.03-00 |
| | • Unrealized Appreciation of Employer's Securities 200410023 | 402.07-00 |
| | • Rollover Contributions 200418045 | 402.08-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) 200411051 | 403.00-00 |
| Section 404 | Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) | 404.00-00 |
| | • Stock Bonus and Profit-Sharing Trusts 200401021 200403096 200404050 | 404.02-00 |

| | | |
|---------------------|---|-------------------|
| Section 408 | Individual Retirement Accounts | 408.00-00 |
| | 200406053 200412001 200414047 | |
| | • Rollover Contributions | 408.03-00 |
| | 200401020 200401023 200401024 200402028 200402029 200403098 200404051 200404053 200404054 200404056 200405012 200405013 200405014 200405017 200406048 200406049 200406050 200406051 200406052 200406054 200406055 200407023 200407023 200407025 200407025 200409039 200410027 200411047 200411052 200412002 200419031 200419032 200415011 200416011 200417033 200417034 200418052 | |
| Section 411 | Minimum Vesting Standards | 411.00-00 |
| | • Accrued Benefit Requirements | 411.03-00 |
| | 200407021 200407021 | |
| | • <i>Defined Benefit Plan</i> | 411.03-01 |
| | 200407021 200407021 | |
| Section 412 | Minimum Funding Standards | 412.00-00 |
| | 200418051 | |
| | • Minimum Funding Waiver | 412.06-00 |
| | 200401014 200401015 200401016 200401017 200401019 200402022 200402023 200402024 200402025 200402026 200402030 200411045 200419034 200418049 | |
| Section 413 | Collectively Bargained Plans | 413.00-00 |
| | • Deduction Limitations | 413.02-00 |
| | 200410028 | |
| Section 414 | Definitions and Special Rules | 414.00-00 |
| | 200410016 200410017 200410018 200418050 | |
| | • Governmental Plan | 414.07-00 |
| | 200404059 200405015 | |
| | • Church Plan | 414.08-00 |
| | 200401022 | |
| | • Certain Employee Contributions | 414.09-00 |
| | 200402027 200404052 200407022 200407022 200410025 200410026 200411046 200419033 | |
| Section 415 | Limitations on Benefits and Contributions Under Qualified Plans | 415.00-00 |
| | 200410022 200410024 200411048 | |
| | • Limitation for Defined Contribution Plans | 415.02-00 |
| | 200403096 200404050 | |
| | • <i>Annual Addition</i> | 415.02-01 |
| | 200401021 | |
| Section 419 | Treatment of Funded Welfare Benefit Plans | 419.00-00 |
| | • Qualified Asset Account | 419.11-00 |
| | 200404055 | |
| Section 419A | Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) | 419A.00-00 |
| | 200404055 | |
| Section 423 | Employee Stock Purchase Plans | 423.00-00 |
| | 200418020 | |
| Section 446 | General Rule for Methods of Accounting (Permissible v. Not Permissible) | 446.00-00 |
| | • Clearly v. Not Clearly Reflecting Income | 446.01-00 |
| | 200415009 | |

| | | |
|---------------------|--|-------------------|
| | • Notional Principal Contracts 200415009 | 446.21-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 200409010 | 451.00-00 |
| | • Constructive Receipt | 451.14-00 |
| | • <i>Compensation</i> 200419006 | 451.14-04 |
| Section 453 | Installment Method (Available v. Not Available) | 453.00-00 |
| | • Timely v. Untimely Elections 200415006 | 453.06-00 |
| | • <i>Election Out</i> 200404015 | 453.06-06 |
| | • Revocation of Elections 200404035 | 453.08-00 |
| | • Contingent Payment Sales | 453.09-00 |
| | • <i>Alternative Basis Recovery</i> 200403007 200403008 200403009 200403010 200403011 200403012 200403013 200403014 200403015 200403016 | 453.09-01 |
| Section 457 | Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200411051 200418010 | 457.00-00 |
| | • Grandfather Clause 200413007 200413007 200413007 | 457.11-00 |
| Section 468A | Special Rules for Decommissioning Cost | 468A.00-00 |
| | • Income and Deductions of the Taxpayer | 468A.03-00 |
| | • <i>Formulas or Other Methods</i> 200403006 200403021 200403022 | 468A.03-04 |
| | • Ruling Amount | 468A.04-00 |
| | • <i>Revised Schedules</i> 200403006 200403021 200403022 200403062 200403063 200403064 200403065 200403066 200403067 200403068 200403069 200403070 200403071 200403088 200403089 200403090 200403091 200406034 200406035 200406036 200406037 200407017 200407017 | 468A.04-02 |
| Section 468B | Special Rules For Designated Settlement Funds | 468B.00-00 |
| | • In General 200413001 200413001 200413001 | 468B.01-00 |
| | • Clarification Of Taxation of Certain Funds 200411017 200411020 200414016 | 468B.07-00 |
| Section 469 | Passive Activity Losses and Credits Limited | 469.00-00 |
| | • Passive Activity Defined 200404036 200406001 | 469.03-00 |
| | • <i>Definition of Activity</i> 200409016 | 469.03-03 |
| Section 482 | Allocation of Income and Deductions Among Taxpayers | 482.00-00 |
| | • Applicability to Nonrecognition Transactions 200408030 | 482.06-00 |

| | | |
|--------------------|---|------------------|
| Section 501 | Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200411044 200413014 200413014 200413014 200417035 | 501.00-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest | 501.03-00 |
| | • <i>Foundations</i> 200413015 200413015 200413015 | 501.03-02 |
| | • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 200404057 | 501.03-10 |
| | • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200404057 200418047 | 501.03-11 |
| | • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 200408033 200408034 200408035 | 501.03-15 |
| | • <i>Organizational and Operational Tests</i> 200404057 | 501.03-30 |
| | • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200405016 | 501.06-00 |
| | • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200413013 200413013 200413013 | 501.09-00 |
| | • Local Benevolent Life Insurance Associations, etc. | 501.12-00 |
| | • <i>Mutual or Cooperative Electric Companies</i> 200404058 | 501.12-03 |
| Section 507 | Termination of Private Foundation Status 200403051 | 507.00-00 |
| | • Termination Under Section 507(a)(1) 200415010 200416012 200416013 | 507.01-00 |
| | • Termination Under Section 507(b)(1)(A) 200415010 | 507.03-00 |
| Section 509 | Private Foundation Defined 200413014 200413014 200413014 200417035 | 509.00-00 |
| | • Exceptions to Private Foundation Status | 509.02-00 |
| | • <i>Publicly Supported Organizations</i> 200404057 | 509.02-01 |
| | • <i>Supporting Organizations</i> 200404057 200413015 200413015 200413015 | 509.02-02 |
| Section 513 | Unrelated v. Not Unrelated Trade or Business 200404057 200405016 200408033 200408034 200408035 200411044 200413015 200413015 200413015 | 513.00-00 |
| Section 642 | Special Rules for Credits and Deductions 200404009 | 642.00-00 |
| | • Charitable Deduction 200418040 | 642.03-00 |
| Section 661 | Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200405001 200405002 200405003 200405004 | 661.00-00 |
| Section 664 | Charitable Remainder Trusts 200403051 | 664.00-00 |

| | | |
|--------------------|---|------------------|
| | • Definitions 200408031 | 664.03-00 |
| | • <i>Charitable Remainder Unitrust</i> 200414011 | 664.03-02 |
| Section 671 | Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 200404009 200418003 200418028 | 671.00-00 |
| Section 678 | Person Other Than Grantor Treated as Substantial Owner 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 | 678.00-00 |
| Section 682 | Income of an Estate or Trust in Case of Divorce, etc. 200408015 | 682.00-00 |
| Section 708 | Continuation of Partnership 200414013 | 708.00-00 |
| Section 721 | Nonrecognition of Gain or Loss on Contributions 200404010 200414013 | 721.00-00 |
| Section 752 | Treatment of Certain Liabilities 200414013 | 752.00-00 |
| Section 754 | Manner of Electing Optional Adjustment to Basis of Partnership Property 200418039 | 754.00-00 |
| Section 807 | Rules for Certain Reserves | 807.00-00 |
| | • Method of Computing Reserves for Purposes of Computing Income | 807.03-00 |
| | • <i>Prevailing Commissioners' Standard Tables</i> 200416009 | 807.03-04 |
| Section 831 | Tax On Insurance Companies Other Than Life Insurance Companies 200402001 200403024 | 831.00-00 |
| Section 832 | Insurance Company Taxable Income 200416006 | 832.00-00 |
| Section 833 | Treatment of Blue Cross Blue Shield Organizations | 833.00-00 |
| | • Special Deduction | 833.02-00 |
| | • <i>Adjusted Surplus</i> 200418009 | 833.02-03 |
| Section 851 | Definition of Regulated Investment Company 200401012 200406005 | 851.00-00 |
| | • Diversification Requirement 200403025 | 851.03-00 |
| Section 852 | Taxation of Regulated Investment Companies and Their Shareholders | 852.00-00 |
| | • Taxable Income of a Regulated Investment Company 200414043 | 852.10-00 |
| Section 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year 200401012 200406005 | 855.00-00 |
| Section 856 | Definition of Real Estate Investment Trust 200403023 200405007 | 856.00-00 |
| | • Rents From Real Property 200410010 200414025 | 856.04-00 |

| | | |
|---------------------|---|-------------------|
| | • Closely Held Determination 200403027 | 856.06-00 |
| | • Treatment of Wholly Owned Subsidiaries 200403005 | 856.07-00 |
| Section 857 | Taxation of Real Estate Investment Trusts and Their Beneficiaries | 857.00-00 |
| | • Requirements to be Taxed as a REIT 200403030 | 857.01-00 |
| Section 860D | REMIC Defined | 860D.00-00 |
| | • Election 200418038 | 860D.01-00 |
| Section 860E | Treatment of Income in Excess of Daily Accruals on Residual Interests | 860E.00-00 |
| | • Excess Inclusions | 860E.01-00 |
| | • <i>Generally</i> 200404034 | <i>860E.01-01</i> |
| Section 861 | Income From Sources Within the U.S. | 861.00-00 |
| | • Allocation and Apportionment of Interest Expense (In General) | 861.09-00 |
| | • <i>Asset Method of Apportionment</i> 200406032 | <i>861.09-06</i> |
| Section 863 | Items Not Specified in Sections 861 or 862 | 863.00-00 |
| | 200403033 | |
| Section 877 | Expatriation to Avoid Tax | 877.00-00 |
| | 200403032 200403045 200407009 200407009 200407010 200407010 200414032 200414034 200419018 200419019 200415005 200418037 | |
| | • Principal Purpose--the Avoidance of Tax 200403047 200406012 | 877.01-00 |
| | • Ruling Submission by Expatriating Long-Term Resident 200403035 | 877.08-00 |
| Section 884 | Branch Tax | 884.00-00 |
| | • Rules for Termination, Liquidation, Reorganization or Incorporation | 884.08-00 |
| | • <i>Liquidation of a Foreign Corporation</i> 200404042 | <i>884.08-20</i> |
| Section 897 | Disposition of Investment in United States Real Property | 897.00-00 |
| | • Distributions of U.S. Real Property Interest By Foreign Corporation 200409013 | 897.05-00 |
| Section 911 | Citizens or Residents of the United States Living Abroad | 911.00-00 |
| | • Election | 911.11-00 |
| | • <i>Reelection</i> 200416007 | <i>911.11-03</i> |
| Section 927 | Other Definitions and Special Rules | 927.00-00 |
| | • Definition of Export Property 200406015 | 927.01-00 |
| Section 952 | Subpart F Income Defined | 952.00-00 |
| | • Earnings and Profits Limitations | 952.05-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>Use of Prior Year Deficits After the Tax Reform Act of 1986</i> 200419014 | 952.05-02 |
| Section 953 | Insurance Income | 953.00-00 |
| | • Election by Foreign Insurance Company to be Treated as Domestic Corporation 200409035 | 953.06-00 |
| Section 956 | Investment of Earnings in U.S. Property | 956.00-00 |
| | • U.S. Property Defined 200411016 | 956.03-00 |
| Section 1001 | Determination of Amount of and Recognition of Gain or Loss 200409003 200414010 200417001 200417002 200417003 200417014 200418003 200418032 | 1001.00-00 |
| | • Amount Realized | 1001.02-00 |
| | • <i>Single Transaction Transferring Entire Interest; Exception to Term Interest Rule</i> 200411022 200411023 | 1001.02-05 |
| Section 1031 | Exchange of Property Held for Productive Use or Investment | 1031.00-00 |
| | • Exchanges Not Solely In Kind 200404044 | 1031.07-00 |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) 200403048 200411028 | 1032.00-00 |
| Section 1033 | Involuntary Conversion 200411001 | 1033.00-00 |
| | • Definition of Involuntary Conversion Events 200408027 | 1033.02-00 |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce 200408015 | 1041.00-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset | 1221.00-00 |
| | • Securities | 1221.12-00 |
| | • <i>Business Hedges</i> 200415009 | 1221.12-02 |
| Section 1222 | Other Terms Relating to Capital Gains and Losses 200403051 | 1222.00-00 |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election | 1295.02-00 |
| | • <i>Retroactive Elections</i> 200404026 200404027 200404028 200404038 200404039 200404040 200404041 200406025 | 1295.02-02 |
| Section 1361 | Definitions 200404037 200411015 200417014 | 1361.00-00 |
| | • Small Business Corporation v. Not a Small Business Corporation 200404031 | 1361.01-00 |
| | • <i>More than One Class of Stock</i> 200407006 200407006 | 1361.01-04 |
| | • Certain Trusts Permitted as Shareholders | 1361.03-00 |

| | | |
|---------------------|--|-------------------|
| | • <i>Qualified Subchapter S Trusts</i> | 1361.03-02 |
| | 200401009 200402009 200402019 200403031 200404045 | |
| | • <i>Electing Small Business Trusts</i> | 1361.03-03 |
| | 200401011 | |
| | • <i>Qualified Subchapter S Subsidiary</i> | 1361.05-00 |
| | 200403036 200404008 | |
| Section 1362 | Election by Small Business Corporation | 1362.00-00 |
| | 200407011 200407011 200407012 200407012 200408011 200414040 200414041 | |
| | • <i>Eligible v. Ineligible</i> | 1362.01-00 |
| | • <i>Late Elections</i> | 1362.01-03 |
| | 200403020 200403079 200404023 200404033 200404046 200404047 200406029 | |
| | 200406030 200407004 200407004 200408013 200408016 200408020 200409006 | |
| | 200409017 200409032 200411026 200411027 200411040 200414009 200414014 | |
| | 200414017 200414020 200414024 200414026 200414029 200414033 200414042 | |
| | 200414044 200419015 200419023 200416004 200417021 200417024 200417026 | |
| | 200417027 200417028 200417031 200418006 200418007 200418023 200418027 | |
| | 200418030 200418034 | |
| | • <i>Termination of Election</i> | 1362.02-00 |
| | • <i>Ceases to be Small Business Corporation</i> | 1362.02-02 |
| | 200401009 200402009 200402019 | |
| | • <i>Passive Investment Income</i> | 1362.02-03 |
| | 200402021 200403078 200403083 200404019 200408017 200409011 200411011 | |
| | 200413008 200413008 200413008 200413009 200413009 200413009 200414038 | |
| | 200419024 200419025 | |
| | • <i>Inadvertent Terminations</i> | 1362.04-00 |
| | 200402021 200403081 200404045 200406016 200408011 200408021 200409012 | |
| | 200409023 200414004 200414012 | |
| Section 1366 | Pass-Thru of Items to Shareholders | 1366.00-00 |
| | 200402003 | |
| Section 1368 | Distributions | 1368.00-00 |
| | 200401009 200402009 200402019 | |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) | 1374.00-00 |
| | 200411015 | |
| Section 1375 | Tax Imposed On Certain Passive Investment Income | 1375.00-00 |
| | 200403078 | |
| Section 1381 | Organizations to Which Part Applies | 1381.00-00 |
| | 200404003 200414019 | |
| Section 1402 | Definitions | 1402.00-00 |
| | • <i>Ministers, Members of Religious Orders, Christian Science Practitioners (Election)</i> | 1402.05-00 |
| | 200404048 | |
| | • <i>Partner's Taxable Year Ending as the Result of Death</i> | 1402.06-00 |
| | • <i>Retirement Payments to Retired Partners</i> | 1402.06-01 |
| | 200403056 | |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) | 1502.00-00 |
| | • <i>Loss Disallowance Rule</i> | 1502.20-00 |
| | 200409015 200409030 | |

| | | |
|----------------------|--|--------------------|
| | • Consolidated Net Operating Loss Deduction 200401013 200402013 200403017 200403018 200403039 200403074 200417029 | 1502.21-00 |
| | • Filing Requirements 200401008 200411005 200418033 200418041 | 1502.75-00 |
| Section 1503 | Computation and Payment of Taxes | 1503.00-00 |
| | • Dual Consolidated Loss | 1503.04-00 |
| | • <i>Dual Resident Corporation</i> 200408001 200408026 200409036 200409037 200414030 200418043 | 1503.04-04 |
| Section 2001 | Imposition and Rate of Tax 200411024 | 2001.00-00 |
| Section 2031 | Definition 200418005 | 2031.00-00 |
| Section 2032 | Alternate Valuation 200406039 | 2032.00-00 |
| | • Exercise of Election 200419005 | 2032.01-00 |
| Section 2033A | Family-Owned Business Deduction | 2033A.00-00 |
| | • Qualified Family-Owned Business Interest 200410002 | 2033A.05-00 |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200404009 200406041 200406042 200406043 200410014 | 2036.00-00 |
| | • Income to Discharge Legal Obligations 200408015 | 2036.06-00 |
| | • Life Insurance Trusts 200404004 | 2036.07-00 |
| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) 200406041 200406042 200406043 200410014 200419011 | 2038.00-00 |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200406040 200406041 200406042 200406043 200406044 200407018 200407018 200410014 200410015 | 2041.00-00 |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200404013 | 2042.00-00 |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | • Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016 | 2044.01-00 |
| | • <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200413011 200413011 200413011 | 2044.01-01 |
| | • Property Treated as Passing From Decedent 200403093 | 2044.02-00 |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | • To Corporation or Association Organized for Exclusively Charitable Purposes 200418002 | 2055.02-00 |

| | | |
|---------------------|--|-------------------|
| | • Transfers Not Exclusively for Charitable Purposes 200402012 | 2055.07-00 |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969) | 2055.12-00 |
| | • <i>Reformations of Nonqualifying Interests</i> 200414011 | 2055.12-10 |
| | • Transfers of Easements in Real Property 200418005 | 2055.14-00 |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200417030 | 2056.00-00 |
| | • Qualified Terminable Interest Property 200403093 200406004 200407016 200407016 | 2056.07-00 |
| | • <i>Effective Election</i> 200410011 200411038 | 2056.07-01 |
| | • <i>Qualifying Interest</i> 200413011 200413011 200413011 | 2056.07-03 |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) 200401009 200402009 200402019 200403094 200404013 200409003 200411024 200414010 200417001 200417002 200417003 200417014 200418003 | 2501.00-00 |
| Section 2511 | Transfers in General (Gift v. Not a Gift) 200401009 200402009 200402019 | 2511.00-00 |
| Section 2512 | Valuation of Gifts | 2512.00-00 |
| | • Transfers for Insufficient Consideration 200401009 200402009 200402019 | 2512.13-00 |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200408014 200409004 200409026 | 2513.00-00 |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 | 2514.00-00 |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200408015 | 2516.00-00 |
| Section 2518 | Disclaimers | 2518.00-00 |
| | • Requirements for a Qualified Disclaimer 200406038 | 2518.01-00 |
| Section 2519 | Disposition of Certain Life Estates 200403093 200407016 200407016 200413011 200413011 200413011 | 2519.00-00 |
| Section 2522 | Charitable and Similar Gifts (Deductible v. Not Deductible) 200404009 | 2522.00-00 |
| Section 2523 | Gift to Spouse (Marital Deduction Allowed v. Not Allowed) 200403094 | 2523.00-00 |
| | • Election With Respect to Life Estate for Donee Spouse | 2523.06-00 |
| | • <i>Qualified Terminable Interest Property</i> 200406004 | 2523.06-01 |
| | • <i>Treatment of Interest Retained by Donor Spouse</i> 200413011 200413011 200413011 | 2523.06-03 |

| | | |
|---------------------|--|-------------------|
| Section 2601 | Tax On Generation Skipping Transfers | 2601.00-00 |
| | 200402020 200404005 200404006 200404007 200404012 200404013 200404014 200404017 200404018 200404020 200404021 200404022 200409003 200410008 200411024 200414010 200417001 200417002 200417003 200418003 | |
| | • Exceptions | 2601.03-00 |
| | • <i>Irrevocable Trusts</i> | 2601.03-01 |
| | 200401009 200402009 200402019 200406040 200406041 200406042 200406043 200406044 200410014 200410015 200417014 | |
| Section 2631 | GST Exemption | 2631.00-00 |
| | • Allocations Irrevocable | 2631.01-00 |
| | 200401010 200403077 | |
| Section 2632 | Special Rules for Allocation of GST Exemption | 2632.00-00 |
| | • Time and Manner of Allocation | 2632.01-00 |
| | 200401010 200402018 200403072 200403077 200406033 200409026 200419011 200419021 200419026 200419027 | |
| Section 2642 | Inclusion Ratio | 2642.00-00 |
| | 200402014 200402015 200402016 200402017 200402018 200403072 200403080 200403092 200407003 200407003 200407005 200407005 200408005 200408014 200408025 200409002 200409028 200410006 200411009 200414002 200419011 200419022 200419028 200415002 200418021 | |
| | • Inclusion Ratio Defined | 2642.01-00 |
| | 200409004 200411006 200418019 | |
| Section 2652 | Other Definitions | 2652.00-00 |
| | • Transferor Defined | 2652.01-00 |
| | 200403093 200407016 200407016 200408014 | |
| | • <i>Special Election for QTIP</i> | 2652.01-02 |
| | 200404011 200411004 | |
| Section 2701 | Special Valuation Rules for Transfers of Interests in Corporations or Partnerships | 2701.00-00 |
| | 200407006 200407006 | |
| Section 2702 | Special Valuation Rules for Transfers in Trust | 2702.00-00 |
| | 200406045 | |
| | • Valuation of Retained Interests | 2702.01-00 |
| | 200408015 | |
| Section 2703 | Certain Rights and Restrictions Disregarded | 2703.00-00 |
| | 200407006 200407006 | |
| Section 2704 | Treatment of Lapsing Rights and Restrictions | 2704.00-00 |
| | 200407006 200407006 | |
| Section 3121 | Definitions | 3121.00-00 |
| | • Employment | 3121.02-00 |
| | • <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> | 3121.02-05 |
| | 200418035 | |
| | • Employees | 3121.04-00 |
| | • <i>Common Law Tests</i> | 3121.04-01 |
| | 200407014 200407014 | |
| | • Employer v. Not an Employer | 3121.05-00 |
| | 200415008 | |

| | | |
|---------------------|--|-------------------|
| | • Not Employees Under Section 530 of 1978 Revenue Act | 3121.10-00 |
| | • <i>Past Audit</i> 200402005 | 3121.10-03 |
| | • Application of Hospital Insurance Tax to Federal, State, and Local Government 200410005 | 3121.15-00 |
| Section 4051 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 200403001 | 4051.00-00 |
| Section 4121 | Imposition of Tax on Coal 200417005 | 4121.00-00 |
| Section 4261 | Transportation of Persons by Air (Taxable v. Nontaxable) 200404001 | 4261.00-00 |
| Section 4371 | Foreign Insurers Policies Tax (Taxable v. Not Taxable) 200403075 200409022 | 4371.00-00 |
| | • Reinsurance 200410012 | 4371.03-00 |
| Section 4940 | Excise Tax on Net Investment Income (Applicable v. Not Applicable) 200408033 200408034 200408035 | 4940.00-00 |
| Section 4941 | Excise Taxes on Acts of Self-Dealing 200403051 200408031 | 4941.00-00 |
| | • Definition of Self-Dealing 200408033 200408034 200408035 | 4941.04-00 |
| Section 4942 | Taxes on Failure to Distribute Income 200418046 | 4942.00-00 |
| | • Initial 15% Tax on Undistributed Income 200415010 | 4942.01-00 |
| | • Definitions of Principal Terms | 4942.03-00 |
| | • <i>Qualifying Distribution</i> 200408033 200408034 200408035 200411050 200415010 | 4942.03-05 |
| | • <i>Set-Asides</i> 200411049 200411050 200418053 | 4942.03-07 |
| Section 4943 | Excise Taxes on Excess Business Holdings | 4943.00-00 |
| | • Definition of Excess Business Holdings 200408033 200408034 200408035 | 4943.03-00 |
| | • Other Definitions and Rules | 4943.04-00 |
| | • <i>Business Enterprise</i> 200407024 200407024 | 4943.04-03 |
| Section 4944 | Excise Tax on "Jeopardizing" Investments 200408033 200408034 200408035 200415010 | 4944.00-00 |
| Section 4945 | Excise Taxes on Taxable Expenditures 200409040 200415010 | 4945.00-00 |
| | • Definition of Taxable Expenditure | 4945.04-00 |
| | • <i>Grants to Individuals</i> 200408033 200408034 200408035 200419035 | 4945.04-04 |
| | • <i>Grants to Organizations</i> 200408033 200408034 200408035 | 4945.04-05 |

| | | |
|---------------------|--|---|
| Section 4946 | Definitions and Special Rules 200408031 200415010 | 4946.00-00 |
| Section 4947 | Treatment of Certain Nonexempt Trusts as Charitable Foundations • Split-Interest Trusts 200408031 | 4947.00-00 4947.02-00 |
| Section 4958 | Excess Benefit Transaction 200413014 200413014 200413014 | 4958.00-00 |
| Section 4971 | Taxes on Failure to Meet Minimum Funding Standards 200401018 200406047 | 4971.00-00 |
| Section 4972 | Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984) • Excess Contributions 200403096 200404050 | 4972.00-00 4972.02-00 |
| Section 4975 | Tax on Prohibited Transactions • Statutory Exemptions • <i>ESOP Loans</i> 200408032 | 4975.00-00 4975.04-00 4975.04-02 |
| Section 4976 | Taxes with Respect to Funded Welfare Benefit Plans 200413013 200413013 200413013 | 4976.00-00 |
| Section 4979 | Tax on Certain Excess Contributions 200403096 200404050 | 4979.00-00 |
| Section 4982 | Excise Tax on Undistributed Income of Regulated Investment Companies 200417012 | 4982.00-00 |
| Section 6041 | Information at Source 200409033 | 6041.00-00 |
| Section 6229 | Period of Limitations for Making Assessments 200414045 | 6229.00-00 |
| Section 6501 | Limitations on Assessment and Collection (Barred v. Not Barred) 200414045 | 6501.00-00 |
| Section 6621 | Determination of Rate of Interest; Compounding of Interest • Overpayment and Underpayment Rates 200407015 200407015 200411003 | 6621.00-00 6621.01-00 |
| Section 6700 | Promoting Abusive Tax Shelters 200402008 | 6700.00-00 |
| Section 7519 | Required Payments for Entities Electing Not To Have Required Taxable Year • Computation of Required Payment 200411043 • Timely Payments 200411043 • Refund of Required Payments 200411043 | 7519.00-00 7519.01-00 7519.02-00 7519.03-00 |
| Section 7610 | Fees and Costs for Witnesses 200417032 | 7610.00-00 |
| Section 7701 | Definitions 200401002 200401003 200401004 200401005 200401006 200404025 200405010 200408023 200409014 200409033 200413006 200413006 200413006 200414035 | 7701.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Partnerships v. Associations 200413002 200413002 200413002 200419023 200417024 | 7701.02-00 |
| | • Association v. Trust 200418028 | 7701.03-00 |
| | • <i>Liquidating Trusts</i> 200407002 200407002 | 7701.03-06 |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations | 7704.00-00 |
| | • Qualifying Income 200411018 | 7704.03-00 |
| Section 9100 | Extension of Time for Making Certain Elections | 9100.00-00 |
| | 200401010 200401012 200402002 200402015 200403002 200403003 200403004 200403005 200403036 200403052 200403053 200403054 200403072 200403077 200403080 200403092 200404008 200404011 200404031 200404036 200406001 200406005 200406028 200406033 200407003 200407003 200407005 200407005 200408003 200408005 200408014 200408025 200409002 200409004 200409012 200409014 200409016 200409026 200410006 200410011 200411004 200411006 200411009 200411038 200413002 200413002 200413002 200413003 200413003 200413003 200413006 200413006 200413006 200414002 200414005 200414006 200414008 200414049 200419002 200419005 200419011 200419021 200419022 200419026 200419027 200419028 200416001 200416003 200416014 200417008 200417009 200417010 200417011 200418004 200418019 200418021 200418024 200418025 200418026 200418029 200418031 200418038 200418042 | |
| | • Section 42; Low-Income Housing Credit 200419029 | 9100.01-00 |
| | • Section 146; Volume Cap 200401001 200411041 | 9100.03-00 |
| | • Section 168; MACRS 200404032 200409031 | 9100.04-00 |
| | • Section 338(g); Election Under Section 1.338-1T(c)(1) 200402006 200403040 | 9100.06-00 |
| | • Section 442; Accounting Periods 200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200418022 | 9100.09-00 |
| | • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200418039 | 9100.15-00 |
| | • Extension of Time For Filing Return 200402018 | 9100.19-00 |
| | • Section 1502; Election to File Consolidated Return 200401008 200411005 200418033 200418041 | 9100.20-00 |
| | • Other 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200415002 200417029 200418043 | 9100.22-00 |
| | • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200418040 | 9100.26-00 |
| | • Regulation Section 1.1502-20; Loss Disallowance Rule 200409015 200409030 | 9100.28-00 |

| | | |
|---------------------|--|-------------------|
| | • Reg. 301.7701-3 Classification of Certain Business Entities | 9100.31-00 |
| | 200401002 200401003 200401004 200401005 200401006 200401007 200403028 | |
| | 200403034 200403038 200403042 200403079 200404025 200404033 200405010 | |
| | 200408022 200408023 200409013 200409029 200411029 200411030 200411039 | |
| | 200414003 200414014 200414028 200414035 200419007 200419008 200419009 | |
| | 200417013 200417023 200417024 200417025 200418011 200418012 200418013 | |
| | 200418014 200418015 200418016 200418036 | |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Australia</i> | 9114.03-02 |
| | 200416008 | |
| | • <i>Germany</i> | 9114.03-13 |
| | 200406007 | |
| | • <i>Ireland</i> | 9114.03-19 |
| | 200403075 200404029 200404030 200409022 | |
| | • <i>Luxembourg</i> | 9114.03-24 |
| | 200409025 | |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | • Issues Related to Statutes Other Than Contained in Internal Revenue Code | 9999.92-00 |
| | 200402007 | |
| | • Not Able to Identify Under Present List | 9999.98-00 |
| | 200404049 200407019 200407019 200412003 200412004 200412005 200412006 | |
| | 200412007 200412008 200412009 200415007 | |