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# Section 6110 Index

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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.

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Department of the Treasury  
**Internal Revenue Service**

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	200913008 200913008 200913008 200913008 200913008 200813025 200820020	
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	200801007 200845044	

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	200804010 200910026 200910027 200913007 200913007 200913007 200913007 200913007 200812003 200812004 200812017 200825036 200835020 200839017 200840016 200845027 200850013 200850013 200852003 200852019 200907013 200916017	
	• Statutory Merger or Consolidation (Type "A") 200804010 200805010 200910028 200812017 200813030 200819018 200832001 200835013 200835014 200852019 200911004 200912008 200912008 200914017	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200842029	368.01-01
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	• Assets for Control of Transferee (Type "D") 200801008 200802011 200802015 200803012 200805010 200808006 200816020 200826030 200826030 200909028 200910010 200913007 200913007 200913007 200913007 200913007 200809017 200810001 200810018 200810024 200812003 200812004 200812017 200813025 200813035 200814009 200815014 200816020 200818021 200818021 200822022 200823004 200823019 200823022 200831006 200832001 200839024 200840006 200840016 200842003 200843004 200843011 200843021 200843025 200845026 200845027 200846004 200847003 200850013 200850013 200850014 200850014 200850021 200850021 200851014 200852025 200901014 200901022 200903075 200906028 200906032 200906033 200907001 200907013 200907023 200912008 200912008 200915001 200915026 200915030 200916017	368.04-00
	• Recapitalization (Type "E") 200802011	368.05-00
	• Change in Identity, etc. (Type "F") 200802011 200802015 200803005 200803012 200825031 200835002 200835013 200835014 200835020 200839017	368.06-00

	• Business Purpose Rule 200842029	368.07-00
	• Continuity of Interest Rule 200910026 200910027	368.08-00
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	• <i>Transfers to Controlled Corporations</i> 200802009 200805011	368.08-08
	• Transactions Involving Two or More Investment Companies 200818021 200818021 200819004	368.13-00
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	• <i>Fluctuation in Value</i> 200901001 200901003	382.12-06
	• <i>Title 11 or Similar Case</i> 200818020 200818020	382.12-08
	• <i>Controlled Groups</i> 200807008 200807008 200807009 200807009 200816024 200816024 200831012 200832005 200846017 200904002 200904003 200904004 200904005 200904006	382.12-16
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	• Required Distributions 200820009 200850058 200850058	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200850058 200850058	401.06-02
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 200806013 200910069 200820009 200850051 200850051 200850056 200850056 200907046 200912041 200912041 200914067 200914072 <b>200920061</b>	<b>402.00-00</b>
	• Unrealized Appreciation of Employer's Securities 200828035 200828036	402.07-00
	• Rollover Contributions 200909074 200904030	402.08-00
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	• Year of Deduction 200905016 200905016	404.11-00
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	• Rollover Contributions 200802035 200804024 200804025 200804027 200806012 200806020 200808044 200909069 200909075 200909076 200909077 200910068 200913071 200913071 200913071 200913071 200913071 200814029 200820009 200828030 200828031 200828032 200828033 200828034 200832025 200832026 200832037 200834021 200840046 200840056 200846024 200850053 200850053 200850054 200850054 200850055 200850055 200850057 200850057 200850058 200850058 200851043 200852031 200852032 200852033 200852034 200901035 200903104 200904027 200904028 200904029 200904031 200904032 200904034 200907037 200907038 200907042 200907043 200907047 200907048 200907049 200911046 200911047 200911048 200912040 200912040 200912042 200912042 200914068 200914069 200914070 200914071 200915063 200918024 200919061 200919062 200919063 200919065 200919066 200919067 200919068 200919069 200919070 200919071 <b>200920054 200920055 200920056 200920057 200920058 200920059 200920060</b>	408.03-00
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	• Minimum Funding Waiver 200826037 200826037 200810032 200822042 200851041 200851042 200917047	412.06-00
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	200903079 200914018	
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	200815029 200901032 200919046	
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	200849015	
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	200803017	
	• Trading Stamps	451.17-00
	200826006 200826006	
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	200803017	
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	200913004 200913004 200913004 200913004 200913004 200813032	
	• Casual Sale of Personalty	453.02-00
	200919033	
	• Revocation of Elections	453.08-00
	200813019 200813032 200814013	
	• <i>Election After Revocation</i>	453.08-01
	200913006 200913006 200913006 200913006 200913006 200814013 200835015	
	• Contingent Payment Sales	453.09-00
	200913004 200913004 200913004 200913004 200913004	
	• <i>Alternative Basis Recovery</i>	453.09-01
	200913004 200913004 200913004 200913004 200913004	
	• Like-Kind Exchanges	453.14-00
	200813019	
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	200840034	
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	200903076 200903077 200903078 200919041	
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	200804016 200821019 200846021 200851004 200919047	
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	200828011 200849015	
	• <i>Amount Based on Estimates</i>	461.01-02
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	• <i>Reserve for Estimated Expenses</i>	461.01-04
	200826006 200826006	
	• Incurred Liabilities	461.06-00
	200826006 200826006 200834019	
	• <i>Accrual Basis</i>	461.06-01
	200836026 200851086	
	• Interest	461.08-00
	• <i>Accrual Basis</i>	461.08-01
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	200840042	
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	200831014 200831015 200838017 200845040 200845041 200845042	
	• In General	468A.01-00
	200821005 200824002 200828004 200828005 200828006 200828008 200828009	
	200828010 200829014 200832007 200832008 200832010 200832013 200833006	
	200833007 200833008 200833009 200833010 200833011 200834001 200834003	
	200836016 200836017 200836018 200837012 200837013 200837014 200842021	
	200849011 200850002 200850002 200851006 200851007 200851010 200852009	
	200852010 200852011 200917027	
	• Ruling Amount	468A.04-00
	200820002 200834012 200837030 200837031 200838025 200839013 200846007	
	200846008	
	• <i>Initial Schedules</i>	468A.04-01
	200837023	
	• <i>Revised Schedules</i>	468A.04-02
	200909025 200824010 200828001 200829001 200830002 200836021 200836022	
	200841005 200842004 200846020 200848005 200849004 200849005 200849006	
	200850005 200850005 200850006 200850006 200850007 200850007 200850008	
	200850008 200850017 200850017 200851009 200852024 200912007 200912007	
	• Nuclear Decommissioning Reserve Fund	468A.05-00
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	200835031	
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	• In General 200804016 200821019	468B.01-00
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	• <i>Definition of Activity</i> 200816005 200816005 200834020 200851001 200901009	469.03-03
	• Material Participation Defined 200911009	469.08-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b> 200914015	<b>472.00-00</b>
	• Election 200812010 200817033 200914015	472.01-00
	• Dollar Value Method	472.08-00
	• <i>Principle for Establishing Pools</i> 200825044	472.08-01
	• <i>Link-Chain Method</i> 200825044	472.08-04
	• <i>Reconstruction of Base-Year Cost</i> 200825044	472.08-07
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**Section 501**

**Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**

**501.00-00**

200804026 200911037 200914065 200914066

• Religious, Charitable, etc., Institutions and Community Chest 501.03-00  
200806021 200810033 200814027 200814028 200818023 200818023 200818028  
200818028 200828029 200846040 200850035 200850035 200908051 200912039  
200912039 200914063 200916033

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01  
200801040 200802034 200802037 200808032 200808033 200808035 200808036  
200808037 200808038 200808040 200909065 200909066 200909067 200909068  
200909070 200910062 200910063 200910064 200910065 200810008 200810025  
200822029 200822030 200822031 200822032 200822033 200822034 200822035  
200822036 200822037 200822038 200822039 200822043 200836036 200836037  
200836039 200836040 200836042 200836044 200836045 200840047 200840048  
200840049 200840051 200842044 200842045 200842047 200842048 200842050  
200842051 200842053 200842054 200842055 200842056 200846023 200846025  
200846026 200846027 200846029 200846030 200846031 200846032 200846035  
200850038 200850038 200850039 200850039 200850041 200850041 200850042  
200850042 200850043 200850043 200850044 200850044 200850047 200850047  
200850050 200850050 200851025 200851027 200851028 200851030 200851031  
200851032 200851034 200903081 200903083 200903084 200903085 200903087  
200903088 200903090 200903091 200903092 200903095 200911043 200911045  
200915056 200915057 200915059 200915060 200916034 200919050 200919053  
200919054

• *Foundations* 501.03-02  
200808042 200808043 200832029 200912038 200912038

• *Trusts* 501.03-03  
200909063

• *Corporations* 501.03-05  
200832029 200832036 200846036 200901034 200912038 200912038

• *Civil Rights Groups* 501.03-07  
200908050

• *Educational Organizations* 501.03-08  
200913067 200913067 200913067 200913067 200913067 200832036

• *Homes for Aged and Related Organizations (See Also 0501.04-02)* 501.03-10  
200810029 200851033 200851037

• *Hospitals and Health Clinics (See Also 0501.06-03)* 501.03-11  
200902013 200902013

• *Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)* 501.03-15  
200846041

• *Religious Organizations* 501.03-20  
200913068 200913068 200913068 200913068 200913068 200830028 200851040

• *Scholarships, Endowment Funds and Trusts, Student Loans* 501.03-22  
200846041 200908049

• *Schools, Colleges, etc.* 501.03-23  
200909064 200846039

• *Scientific Organizations* 501.03-24  
200852036

• *Social Welfare Groups (See Also 0501.04-00)* 501.03-25  
200802036

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 200802036 200832035 200832036 200846036 200912039 200912039</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 200909072 200911040 200911042</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 200910067 200903086</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 200836033 200903080</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 200834022</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200911040 200911042 200917042</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 200808041 200916036</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 200846039 200915053</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 200846033 200846034 200851029 200906057 200915055 200915061 200919052</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 200850036 200850036</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 200846039</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 200818022 200818022</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 200909061 200836041 200851098 200911037 200914065 200914066</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 200836041 200914065 200914066</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 200836041</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 200836041</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 200836041</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• <i>Local Benevolent Life Insurance Associations, etc.</i></li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 200842046</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 200806014 200806017 200806018 200838008 200907040</li> </ul>	501.12-03
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	• <i>Ineligible Corporation</i>	1361.01-05
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	• Certain Trusts Permitted as Shareholders	1361.03-00
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	• <i>Grantor Trusts</i>	1361.03-01
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	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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	• Qualified Subchapter S Subsidiary	1361.05-00
	200804006 200909018 200910012 200910013 200910015 200910016 200809019 200811008 200815012 200827010 200833005 200835003 200837008 200837009 200837026 200845016 200845017 200914008 200915001 200916010	

**Section 1362**

**Election by Small Business Corporation**

**1362.00-00**

200802004 200804018 200806005 200816022 200910040 200813008 200815010  
200815017 200815025 200816022 200817034 200825003 200825018 200827002  
200828012 200829005 200840009 200841030 200851015 200901002 200905014  
200905014 200916019 200916020 200917008 200917026 200919028

• *Eligible v. Ineligible*

1362.01-00

200802002 200816022 200813008 200815010 200815025 200816022 200825003  
200838001 200839004 200839016 200840009 200907021 200915001 200919028

• *Shareholder Consent*

1362.01-01

200823023 200908008

• *Election After Termination*

1362.01-02

200817002 200851003

• *Late Elections*

1362.01-03

200802005 200802013 200802014 200802017 200802018 200802019 200802020  
200802022 200803011 200803015 200804005 200804017 200804018 200805003  
200806009 200807007 200807007 200808019 200808026 200816009 200816016  
200816017 200816022 200821001 200826025 200826025 200826029 200826029  
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200917017 200917025 200917026 200918016 200919021 200919024 200919026  
200919028 200919029

• *Termination of Election*

1362.02-00

200804018 200910008 200910009 200815017 200839012 200840040 200901011  
200902002 200902002 200902003 200902003 200902004 200902004 200902005  
200902005 200902006 200902006 200906015 200914005 200914008

• *Revocation*

1362.02-01

200848050

• *Ceases to be Small Business Corporation*

1362.02-02

200816002 200816003 200816004 200816002 200816003 200816004



	• <i>Passive Investment Income</i>	1362.02-03
	200801037 200804008 200808004 200808016 200826023 200826023 200815017 200815019 200817023 200825023 200825024 200825033 200830008 200830011 200833003 200839012 200840040 200841004 200845002 200845006 200905011 200905011 200905012 200905012 200906019	
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	200802011 200821022 200909001 200910030 200906032 200915001	
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	200906019	
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	200826004 200826004 200829028 200907014	
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	200909016 200909020 200838011 200843015 200843016 200843023 200852022	
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	200852006	
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	• Net Earnings From Self-Employment 200917037	1402.01-00
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	• Duty to Withhold 200836029	1445.01-00
	• Exceptions to Duty to Withhold 200848010 200903072	1445.02-00
	• <i>Transferred Interest In a Domestic Corporation That Is Not a U.S. Real Property Holding Corporation (See Also 897.02)</i> 200913005 200913005 200913005 200913005 200913005 200831007 200831008 200840014 200852023 200915013	1445.02-08
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200836029 200840014	1445.07-00
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	• Liability for Tax 200843012	1502.06-00
	• Intercompany Transactions 200826004 200826004 200829028 200835012 200850015 200850015 200851018 200906006	1502.13-00
	• <i>Stock of Members</i> 200835012	1502.13-01
	• <i>Obligations of Members</i> 200801006	1502.13-02
	• Loss Disallowance Rule 200827003	1502.20-00
	• Consolidated Net Operating Loss Deduction 200808002 200821023 200826001 200826001 200842027 200845039 200850026 200850026 200901031 200908012	1502.21-00

	• Investment Adjustment 200810015	1502.32-00
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	• <i>Common Parent No Longer in Existence</i> 200909010	1502.75-11
	• Taxable Year of Members of Group 200909010	1502.76-00
	• <i>Income Allocation</i> 200910056	1502.76-01
	• Common Parent Agent for Subsidiaries 200913052 200913052 200913052 200913052 200913052 200851046 200914037 200914043	1502.77-00
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	• <i>Dual Resident Corporation</i> 200801002 200805014 200816026 200816026 200848019	1503.04-04
	• <i>Recapture</i> 200810023 200822027	1503.04-07
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	• Includible Corporation v. Not an Includible Corporation 200905020 200905020	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200810023 200822027 200835020 200915001	1504.02-01
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	200821003 200841032	
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	200804014	
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<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200804013 200918006	<b>2038.00-00</b>
	• Power to Alter or Amend 200919008 200919009 200919010	2038.01-00
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	• Post-1942 Powers 200847015 200901030 200907025	2041.02-00
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	• Special Powers 200821013	2041.04-00
	• 5 and 5 Power 200917015	2041.11-00
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	• To Corporation or Association Organized for Exclusively Charitable Purposes 200901023	2055.02-00
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	• <i>Reformations of Nonqualifying Interests</i> 200818003 200818003 200832003 200840008 200840030	2055.12-10
	• Works of Art and Their Copyrights 200905015 200905015	2055.13-00
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	• Terminable Interests 200918014	2056.01-00
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	• <i>Exception For Qualified Domestic Trust</i> 200910019 200842018	2056.19-01
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	• Gift v. Not a Gift 200806010 200815033 200825006 200825007 200919002	2501.01-00
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	• Gifts Indirectly Made 200902008 200902008 200902009 200902009 200902010 200902010	2511.04-00
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	• Disclaimer of Less than an Entire Interest 200820003 200820004 200820005 200820006	2518.02-00
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**200920012 200920013 200920014 200920015 200920016 200920017 200920018**  
**200920019 200920020 200920021 200920022 200920023 200920024 200920025**  
**200920026 200920027 200920028 200920029 200920030 200920035 200920036**  
**200920037**

Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) 200817037	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• Taxes Covered 200848071	9114.01-02

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200810013	9114.03-06
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Allowance of Claims (Section 502)	9115.04-00
	• <i>Interest</i> 200915046	9115.04-06
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200851081 200906046 200911031 200914048 200914058	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200915038 200916027	9999.92-00
	• <i>Freedom of Information Act</i> 200848031	9999.92-01
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 200848031	9999.94-02
	• Not Able to Identify Under Present List	9999.98-00
	200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200910018 200910024 200910035 200910036 200910054 200910057 200913019 200913019 200913019 200913019 200913019 200913027 200913027 200913027 200913027 200913027 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913070 200913070 200913070 200913070 200913070 200810012 200813041 200816029 200816032 200816033 200823016 200830001 200838011 200840015 200840031 200840044 200840050 200841025 200842042 200845030 200846028 200848022 200848029 200848039 200848040 200848044 200848053 200848063 200848063 200848065 200851024 200851036 200851049 200851061 200851077 200851095 200851102 200851108 200852022 200906032 200906033 200906044 200907031 200908029 200911005 200911016 200911030 200911030 200912009 200912009 200912010 200912010 200912015 200912015 200912017 200912017 200912020 200912020 200912023 200912023 200912025 200912025 200914020 200914023 200914023 200914047 200914059 200914065 200914065 200914066 200914066 200914073 200916025 200917041 200919035 200919038 200919039 200919042 200919042 200919048	

