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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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	• Small Business Corporation v. Not a Small Business Corporation 201006026 201007043 201015017 201113021 201115015	1361.01-00
	• <i>Number of Shareholders</i> 201043015 201043015	1361.01-01
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	• Eligible v. Ineligible 201048026 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024	1362.01-00
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<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03	
<p>201002018 201002019 201003004 201048027 201102028 201102032 201102042  201102043 201102048 201102049 201004002 201004007 201004023 201005020  201005021 201005027 201006013 201006018 201006019 201006025 201007042  201007046 201007049 201008029 201008029 201008030 201008030 201008031  201008031 201008032 201008032 201010011 201010014 201010022 201011006  201011007 201013020 201013021 201013031 201014036 201014037 201014039  201015014 201015022 201016010 201016035 201016037 201016045 201016050  201017005 201017011 201017039 201017042 201019004 201019011 201019014  201019019 201024038 201025001 201025003 201025004 201025023 201025042  201026001 201026003 201026004 201026009 201026016 201026022 201026028  201026029 201026030 201026031 201027006 201027020 201027029 201027032  201027033 201027037 201027042 201027043 201028003 201028004 201028028  201029001 201029005 201029010 201029017 201030001 201030006 201030019  201030022 201031010 201032020 201032027 201032028 201032029 201032031  201033004 201033006 201033017 201034002 201034006 201034014 201034016  201035007 201035012 201036004 201037015 201037023 201038010 201039016  201039018 201040002 201042006 201042011 201042017 201042020 201043007  201043018 201043020 201044002 201046006 201047001 201047002 201047003  201047004 201047005 201047006 201047014 201048027 201049002 201049010  201049011 201049017 201049019 201049023 201050014 201050015 201050016  201050018 201050024 201050028 201051007 201051009 201051011 201051012  201051015 201051017 201102028 201102032 201102042 201102043 201102048  201102049 201103034 201104014 201104015 201104016 201104017 201104018  201104021 201105028 201106002 201107001 201108015 201108017 201108026  201109006 201109011 201109015 201110008 201112006 201112007 201113019  201113020 201113024 201114016 201114020 201115013 201116007 201116009  201116016 201117010 201118005 201118016 201119007 201119009 201119013  201119018 201119024</p>		
<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00	
<p>201002002 201025040 201025041 201026006 201029005 201029015 201032020  201034016 201046011 201050021 201106002 201116002</p>		
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02	
<p>201029005 201032020 201034016 201050021 201106002</p>		
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03	
<p>201005025 201025040 201025041 201027022 201029015 201030024 201045016  201046011 201050002 201110001 201117004 201117008 201118011 201119014</p>		
<ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>	1362.04-00	
<p>201001010 201001011 201001012 201002003 201003002 201048020 201048026  201102033 201102034 201006010 201006017 201006026 201010007 201010008  201010021 201011005 201014035 201015001 201015013 201016015 201016016  201016025 201016046 201017009 201017020 201017036 201017037 201017041  201019009 201020007 201025033 201027001 201027014 201028024 201029005  201030002 201030021 201031030 201032018 201032020 201032030 201032034  201033028 201034003 201034016 201035009 201035010 201036005 201037001  201038001 201039005 201040001 201042002 201042010 201042014 201042022  201045002 201045006 201045010 201045016 201046005 201046011 201047018  201048020 201048026 201050019 201050021 201050025 201051010 201102033  201102034 201103015 201103028 201104008 201104009 201104019 201104030  201105017 201105025 201106002 201106005 201108012 201108028 201110001  201110003 201113004 201113017 201114009 201115015 201117004 201117008  201117015 201117016 201118004 201118008 201119022</p>		
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<ul style="list-style-type: none"> <li>• Elections of an S Corporation</li> </ul>	1363.02-00	
<p>201102046 201102046</p>		



	• Recapture of LIFO Benefits 201010026	1363.04-00
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<b>Section 1368</b>	<b>Distributions</b> 201115016	<b>1368.00-00</b>
	• Accumulated Adjustments Account 201115016	1368.01-00
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	• Net Unrealized Built-in Gain 201102046 201102046	1374.03-00
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	• Certain Other Cooperatives 201024028 201105008	1381.02-00
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	• Patronage Dividends 201008043 201008043	1382.02-00
<b>Section 1397</b>	<b>Empowerment Zone - Other definitions and special rules</b> 201025063	<b>1397.00-00</b>
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<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201024002 201027046 201032016	<b>1441.00-00</b>
	• Income Subject to Withholding v. Not Subject to Withholding 201117006 201117021	1441.02-00
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	• Exceptions to Duty to Withhold 201032016	1445.02-00
	• <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016	1445.02-04
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	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014	1502.13-00
	• <i>Stock of Members</i> 201006003 201033018 201115014	1502.13-01
	• <i>Obligations of Members</i> 201014033	1502.13-02
	• <i>Anti-Avoidance</i> 201044003	1502.13-03
	• Consolidated Net Operating Loss Deduction 201003012 201028005 201038011 201051022 201113022 201115011 201117022 201118002 <b>201120018</b>	1502.21-00
	• Earnings and Profits <b>201120015</b>	1502.33-00
	• Life and Non-Life 201047019	1502.50-00
	• Filing Requirements 201002032 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 <b>201120014</b>	1502.75-00
	• <i>When Group Remains in Existence</i> 201015004 201021017 201117017 <b>201120015</b>	1502.75-10
	• <i>Common Parent No Longer in Existence</i> <b>201120015</b>	1502.75-11
	• Taxable Year of Members of Group 201013051 201049025	1502.76-00
	• Common Parent Agent for Subsidiaries 201022017 201022018 201025070 201112021	1502.77-00
	• Separate Return Years 201002002	1502.79-00
	• Consolidated Returns for Subsequent Years 201002002	1502.89-00

	• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201045017 201114013 201114014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	<b>1504.00-00</b>
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	• Includible Corporation v. Not an Includible Corporation 201048024 201048024	1504.02-00
	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
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<b>Section 2032</b>	<b>Alternate Valuation</b> 201001014 201016006 201033023 201103003 201109014	<b>2032.00-00</b>
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<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201015025 201039008 201039009 201042004 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001 201109004	<b>2036.00-00</b>
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201016033	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201015025 201039008 201039009 201042004 201109004	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201015025 201039008 201039009 201042004 201109004	<b>2038.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006	<b>2041.00-00</b>

	• General Power v. Not a General Power 201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2041.03-00
	• Special Powers 201013002	2041.04-00
	• 5 and 5 Power 201042004	2041.11-00
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<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201022001 201032002 201032010	<b>2055.00-00</b>
	• Transfers Not Exclusively for Charitable Purposes 201117005	2055.07-00
	• Modification of Will	2055.09-00
	• <i>Contest</i> 201004022	2055.09-02
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	• Terminable Interests 201024035	2056.01-00
	• Qualified Terminable Interest Property 201020002 201116004 201117005 201118007 201119004	2056.07-00
	• Special Rule for Charitable Remainder Trusts 201117005	2056.08-00
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	• Recovery With Respect to Gift Tax 201119003	2207A.02-00
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201013017 201013018 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026024 201026025 201026026 201026027 201032021 201042004 201109004 201118014	
	• Gift v. Not a Gift	2501.01-00
	201003015 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201024008 201119004	
	• Transfer of Life Estate or Other Right Over Income 201119003	2511.10-00
	• Gift of Remainder 201004006	2511.11-00
	• Renunciation of Testate or Intestate Share 201001007	2511.18-00
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
	• Power Created After October 21, 1942 201020001	2514.02-00
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
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	201024008 201117005 201118007 201119003 201119004	
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	• <i>Qualified Terminable Interest Property</i> 201025021 201109012	2523.06-01

<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201006005 201006023 201010016 201013017 201013018 201013027 201013032 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201021012 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027005 201027040 201032026 201035008 201039003 201049012 201050005 201050006 201050008 201104003 201104012 201104022 201108010 201109004 201116006	
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	201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201025026	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201015025 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201039008 201039009 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
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	201116003 201116008 201118003	
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	201001003 201001004 201003003 201014032 201103016 201103023 201103024 201103039 201118006	
	• Time and Manner of Allocation	2632.01-00
	201010003 201115005	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	201001003 201001004 201014032 201025036 201042005	
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	201102053 201006008 201006009 201010004 201010005 201020001 201022003 201023007 201024006 201024009 201024010 201025019 201025036 201026019 201026020 201026021 201027034 201032024 201034008 201034009 201034013 201035001 201036010 201036011 201037002 201039004 201042004 201102053 201108002 201108005 201109005 201109009 201109010 201109016 201110004 201110005 201116004	

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	• Persons with a Deceased Parent 201116003 201116008 201118003	2651.05-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
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	• <i>Special Election for QTIP</i> 201002008 201026019 201036013 201109016 201112001 201116004	2652.01-02
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	• <i>Date Return Filed</i> 201005036	6501.03-01
	• <i>Date Limitations Begin</i> 201112017	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201024059 201030029 201047022 201108031	6501.04-00
	• <i>Consolidated Returns</i> 201025070	6501.04-05
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	• <i>Partnership and Individual Partner Returns</i> 201017049	6501.04-13
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201023053 201118020	6501.07-00
	• <i>Determination of Gross Income</i> 201023053 201036022	6501.07-10
	• Waiver of Limitation (Waived v. Not Waived) 201025070	6501.08-00
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	• Pending Appeal to Tax Court 201026036	6503.01-00
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	• Payment Date 201025058 201025062	6511.02-00
	• Special Rules	6511.03-00
	• <i>Foreign Tax Credit</i> 201036020 201111009	6511.03-03
	• Timeliness of Claim 201116017	6511.09-00
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	• Suits by Taxpayer	6532.02-00

	• <i>Reconsideration by Secretary</i> 201119033	6532.02-06
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	• Request for Interest Netting 201108033 201113001	6601.10-00
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	• Overpayment and Underpayment Rates 201024040	6621.01-00
	• Increase in Underpayment Rate for Large Corporate Underpayments <b>201120026</b>	6621.04-00
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	• What Constitutes 201103040	6702.01-00

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Definitions

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201117018 201119019 **201120007**

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201104042

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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

201001003 201001004 201001006 201001014 201002008 201002010 201002012  
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201048012 201048013 201048014 201048015 201048016 201048019 201048029  
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201017024 201017034 201017035 201017040 201019002 201019004 201020002  
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201119016 201119019 201119021 **201120010**

• Section 42; Low-Income Housing Credit 9100.01-00  
201010017 201026011 201026012 201026013 201114008

• Section 59(e) 9100.02-00  
201024034 201027004

• Section 146; Volume Cap 9100.03-00  
201002033

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201103031 201105013 201108011 201108014 201119015

• Section 266; Carrying Charges 9100.05-00  
201105014

<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201010012 201033029 201035005 201050026</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 <b>201120016</b></li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201005026</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 706; Taxable Years of Partner and Partnership 201031029</li> </ul>	9100.13-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010 201119020</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049 201025020 201025032 201025034 201025039 201025043 201027016 201027017 201027019 201027033 201027042 201028005 201028014 201028015 201028025 201030003 201035006 201037018 201037021 201038011 201039015 201045017 201049001 201051018 201105018 201105029 201108013 201112005 201113022 201114002 201114013 201114014 201115007 201115011 201117019 201117022 201117023 201118002 201118010 201119010 <b>201120018</b></li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 201113016 201114013 201114014 201119023</li> </ul>	9100.29-00



• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b> <ul style="list-style-type: none"><li>• Equitable Remedies 201052004</li></ul>	<b>9111.00-00</b>  9111.09-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b> <ul style="list-style-type: none"><li>• U.S. Model Income Tax Treaty  <i>• Independent Personal Services</i> 201027041 201028026 201028027</li><li>• U.S. Income Tax Treaties<ul style="list-style-type: none"><li>• <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018</li><li>• <i>United Kingdom</i> 201010027</li><li>• <i>Russian Federation</i> 201027041 201028026 201028027</li></ul></li></ul>	<b>9114.00-00</b>  9114.01-00  <i>9114.01-14</i>  9114.03-00  <i>9114.03-06</i>    <i>9114.03-42</i>    <i>9114.03-47</i>
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> <ul style="list-style-type: none"><li>• Chapter XI (Reorganization) 201003001</li><li>• Exceptions to Discharge (Section 523)<ul style="list-style-type: none"><li>• <i>Prepetition Priority Taxes</i> 201048039 201048039</li></ul></li></ul>	<b>9115.00-00</b>  9115.10-00  9115.19-00  <i>9115.19-05</i>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019 201112009 201112015	<b>9999.00-00</b>

• Not Able to Identify Under Present List

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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