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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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	• Instrumentalities of U.S. 201105043 201149045	501.01-00
	• Religious, Charitable, etc., Institutions and Community Chest 201102065 201102066 201126034 201126035 201144031 201004044 201004045 201007068 201007069 201007070 201007071 201007072 201007073 201007074 201007075 201007076 201013056 201013057 201013058 201013059 201013061 201013062 201013063 201013064 201015044 201016089 201017059 201017060 201017061 201017062 201017063 201017064 201017077 201019033 201020021 201021029 201021030 201021031 201021032 201021033 201021034 201021036 201021046 201022029 201022030 201023057 201023058 201023059 201023060 201023061 201023062 201023074 201025079 201025080 201025081 201025083 201029030 201029032 201029033 201029034 201029035 201029036 201031033 201031035 201032047 201032048 201032049 201032050 201032051 201032052 201032053 201036025 201037029 201037030 201037031 201037032 201037033 201039034 201039035 201040022 201040023 201040024 201040025 201040026 201040027 201040028 201040029 201040030 201040031 201040032 201040033 201040035 201040036 201040038 201042038 201042039 201043052 201044020 201044021 201045024 201045025 201045026 201045027 201045028 201045029 201045030 201047033 201049043 201049044 201049045 201050035 201050037 201050038 201050039 201050041 201101024 201101025 201101026 201101027 201101028 201102065 201102066 201103056 201103057 201103061 201104066 201105042 201105044 201106016 201106017 201108038 201108048 201109028 201110012 201110020 201111014 201113035 201113036 201114036 201116031 201116032 201116033 201116046 201117034 201117035 201118022 201119034 201119035 201120028 201120032 201120037 201121022 201121022 201121023 201121023 201121024 201121024 201121025 201121025 201121026 201121026 201121032 201121032 201122022 201122023 201122024 201122025 201123039 201123041 201123047 201124026 201124027 201124028 201124029 201125042 201127013 201127014 201127015 201127016 201127017 201128028 201128029 201128031 201129041 201129042 201130005 201130012 201131024 201131025 201138050 201140028 201140031 201141021 201142028 201146020 201146021 201148007 201149033 201149034 201149035 201150031 <b>201152020</b>	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201039044 201044019 201047024	501.03-01

<ul style="list-style-type: none"> <li>• <i>Foundations</i> 201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026 201143022</li> </ul>	501.03-02
<ul style="list-style-type: none"> <li>• <i>Trusts</i> 201120035 <b>201152021</b></li> </ul>	501.03-03
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i> 201031033 201031035</li> </ul>	501.03-04
<ul style="list-style-type: none"> <li>• <i>Corporations</i> 201126037 201144030 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026</li> </ul>	501.03-05
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i> 201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030</li> </ul>	501.03-08
<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 201044017 201049046 201119036</li> </ul>	501.03-10
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201016089 201128028 201138050</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201020021 201127013</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201110012</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201049043 201122027</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201126039 201037037</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201144030 201017067 201140028 201143020 201147033</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015</li> </ul>	501.03-23
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201114035 201128030</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067</li> </ul>	501.03-27
<ul style="list-style-type: none"> <li>• <i>Testing for Public Safety</i> 201123036 201125043</li> </ul>	501.03-28
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201048045 201102064 201144032 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071 201109029 201113041 201125045 201131026 201135032 201141021 201143020 201143023 201145025 201146023 201149031</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> 201013060 201017065 201029037 201031035 201037034 201125045 201127013 201128032 201128034 201128035 201149043 201151027</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201127013 201142027</li> </ul>	501.04-03

<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201040019 201130009 201151027</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201121027 201121027</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201016088 201030035 201136027</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> 201018015 201024066 201040020 201050040 201105043 201107028 201110013 201116030 201150032 201150034 201150036</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201012051 201028042 201040020 201105048 201107028 201116030 201130009 201147034 201150032 201150036</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201150034</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201038015</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 201002043 201002044 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 201108039 201111015 201146022</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201025078 201039045</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201032045</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201002043 201003022</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201025078 201038021 201138054</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201028042</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201126040 201104045 201108040</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201022023 201024068 201121028 201121028 201131028</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201131028</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201028042 201128037</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201002040 201039037 201039038 201039039 201040034 201050034 201050036</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• <i>Local Benevolent Life Insurance Associations, etc.</i> 201016090</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201016090</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067 201105047 201123038</li> </ul>	501.12-02

	• <i>Mutual or Cooperative Electric Companies</i>	501.12-03
	201016081 201123035 201123037 201143021	
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	201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029	
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	201013054 201035035 201037035 201037036 201103062 201104046 201123040	
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	201101036 201131026	
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	201001023 201001024 201004045 201004046 201005060 201009015 201010028 201016088 201017067 201018020 201019033 201030035 201035038 201036030 201039048 201042040 201050033 201101036 201108042 201109029 201116028 201117036 201119036 201121032 201121032 201122028 201125044 201125045 201128030 201129043 201130010 201131025 201131026 201135032 201138050 201142029 201143020 201143023 201148008 201149031 201149044 201149045 201150035 201151026 <b>201152019 201152020</b>	
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	201002041 201007060 201017078 201035024 201035025 201035026 201035027 201035028 201035029 201035030 201035031 201035032 201035033 201035034	
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	201007065 201032044 201130006 201132027	

	• Termination Under Section 507(a)(1) 201007064 201013065 201013066 201020025 201133013	507.01-00
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	• <i>Private Foundation</i> 201036025 201044019 201044023 201047024 201119036 201123036 201125043 <b>201152021</b>	509.01-01
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	201048026 201126025 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012 201137002 201137002 201147012 <b>201152011</b>	
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201109015 201110008 201112006 201112007 201113019 201113020 201113024  
201114016 201114020 201115013 201116007 201116009 201116016 201117010  
201118005 201118016 201119007 201119009 201119013 201119018 201119024  
201121004 201121004 201121012 201121012 201122006 201122013 201123004  
201123013 201123021 201124002 201124005 201124007 201125001 201125003  
201127008 201128006 201129003 201129004 201129025 201131005 201131021  
201131022 201134016 201135004 201135019 201135023 201135031 201138008  
201138013 201140010 201140014 201143005 201146003 201147006 201147008  
201147013 201147017 201149010 201151005 201151006 201151009 201151015  
**201152001**

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020  
201034016 201046011 201050021 201106002 201116002 201123012 201146001  
201146002

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012 201146001  
201146002

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016  
201046011 201050002 201110001 201117004 201117008 201118011 201119014  
201122001 201125011 201125012 201129001

	• Inadvertent Terminations	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 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 201122001 201122004 201122008 201123008 201123009 201123010 201123011 201123012 201123021 201123023 201127005 201128021 201128023 201129001 201129009 201129010 201129011 201129012 201129023 201131015 201132013 201134002 201136004 201137002 201137002 201139001 201140010 201145001 201145002 201146001 201146002 201147012 201147016 201149013 201150024 201150030 201151004 <b>201152011</b>	
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	• Elections of an S Corporation	1363.02-00
	201102046 201102046	
	• Recapture of LIFO Benefits	1363.04-00
	201010026	
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	201011010 201114017	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	201115016	
	• Accumulated Adjustments Account	1368.01-00
	201115016	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b>	<b>1374.00-00</b>
	201003018 201006004 201049025 201105031 201150023	
	• Net Unrealized Built-in Gain	1374.03-00
	201102046 201102046	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	201030024 201042010	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	201010006 201036012 201103007 201105008 201141007	
	• Certain Other Cooperatives	1381.02-00
	201024028 201105008	
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	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029 <b>201152006</b>	
	• Patronage Dividends	1382.02-00
	201008043 201008043	
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	201025063	

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	• Consolidated Net Operating Loss Deduction 201003012 201144020 201144021 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011 201143006 201145007 201146013 201146015 201147021 201149019 <b>201152009</b>	1502.21-00
	• Basis of Property 201140017	1502.31-00
	• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01
	• Investment Adjustment 201141008 201141009	1502.32-00
	• Earnings and Profits 201120015 201140017	1502.33-00
	• Life and Non-Life 201047019 201145007	1502.50-00
	• Filing Requirements 201002032 201144015 201144017 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004 201131016 201133008 201136025 201141010 201142010 201143015 201146006 201146007 201146014 201149020	1502.75-00
	• <i>When Group Remains in Existence</i> 201126006 201015004 201021017 201117017 201120015	1502.75-10
	• <i>Common Parent No Longer in Existence</i> 201120015	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
	• Carryover and Carryback 201143006 201149019	1502.92-00
	• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
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	• Includible Corporation v. Not an Includible Corporation 201048024 201048024 <b>201152016</b>	1504.02-00
	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
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	• Exercise of Election 201019002 201052007 201118013	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201015003	<b>2032A.00-00</b>
	• Recapture	2032A.05-00
	• <i>Disposition of Interest</i> 201129016 201129018 201129019 201129020	2032A.05-01
	• <i>Cessation of Qualified Use</i> 201129016 201129018 201129019 201129020	2032A.05-02
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	• 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 201131014	<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 201133007 201147010	<b>2038.00-00</b>

<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201134017 201136017 201147005	
	• General Power v. Not a General Power	2041.03-00
	201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
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	201024008 201036013 201112001 201119004 201131011	
<b>Section 2046</b>	<b>Disclaimers (See 2518.00-00)</b>	<b>2046.00-00</b>
	201125009	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201022001 201032002 201032010	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201117005	
	• Modification of Will	2055.09-00
	• <i>Contest</i>	2055.09-02
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	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
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<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>
	201126030 201022004 201023007 201036013 201046004 201112001 201131011	
	• Terminable Interests	2056.01-00
	201024035 201131011	
	• Qualified Terminable Interest Property	2056.07-00
	201020002 201116004 201117005 201118007 201119004 201148001	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
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<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
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	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 201121002 201121002 201121007 201121007 201121008 201121008 201121009 201121009 201121011 201121011 201122007 201123014 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201134017 201136017 201138027 201143002 201148001	
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	• <i>Additions to Irrevocable Trusts</i> 201136011 201136012 201136013 201136014 201136015 201136016	2601.03-05
	• Transitional Rules 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	2601.04-00

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	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	
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	201135024 201150018 201151007	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201001003 201001004 201003003 201126008 201014032 201103016 201103023 201103024 201103039 201118006 201123007 201124003 201125016 201135024 201147009	
	• Time and Manner of Allocation	2632.01-00
	201010003 201115005 201150018 201151007	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
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	201124006	
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	201102053 201144026 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 201121003 201121003 201127009 201128016 201129027 201131012 201131013 201133005 201137001 201137001 201137009 201137009 201138028 201143001 201149001 <b>201152004</b>	
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<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
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	• Transferor Defined	2652.01-00
	201013002 201109016 201147009	
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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• Section 146; Volume Cap 201002033	9100.03-00
• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016 201151018	9100.09-00
• Section 446 201128002	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201005026 201130001 201136006 201150025 201150028	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• 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 201122011 201122015 201129024 201129030 201135021 201141001 201141002 201149006 201149008 201149009 201151011 201151014	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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<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</li> </ul>	9100.26-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
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• 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>  • Equitable Remedies 201052004	<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>  • U.S. Model Income Tax Treaty  • <i>Independent Personal Services</i> 201027041 201028026 201028027  • U.S. Income Tax Treaties  • <i>Canada</i> 201002030 201126013 201126018 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 201123024 201131017 201131020 201132007 201138004 201138012 201142021  • <i>United Kingdom</i> 201010027  • <i>Russian Federation</i> 201027041 201028026 201028027	<b>9114.00-00</b>  9114.01-00  9114.01-14  9114.03-00  9114.03-06    9114.03-42  9114.03-47
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>  • Chapter XI (Reorganization) 201003001  • Exceptions to Discharge (Section 523)  • <i>Prepetition Priority Taxes</i> 201048039 201048039	<b>9115.00-00</b>  9115.10-00  9115.19-00  9115.19-05
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019 201112009 201112015 201125018 201138032 201138038 201138044	<b>9999.00-00</b>

• Not Able to Identify Under Present List

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• Bank Secrecy Act

9999.99-00

• Issues in Case Not Yet Identified

9999.99-99

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