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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

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
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 201152020	
<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i></li> </ul>	501.03-01
201039044 201044019 201047024	
<ul style="list-style-type: none"> <li>• <i>Foundations</i></li> </ul>	501.03-02
201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026 201143022	
<ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>	501.03-03
201120035 201152021	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
201031033 201031035	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201126037 201144030 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030	
<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i></li> </ul>	501.03-10
201044017 201049046 201119036	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201016089 201128028 201138050	



• <i>Political Action Organizations</i> 201020021 201127013	501.03-17
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• <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015	501.03-23
• <i>Scientific Organizations</i> 201114035 201128030	501.03-24
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• <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	501.03-30
• <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	501.04-00
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• <i>Labor Organizations</i> 201121027 201121027	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201016088 201030035 201136027	501.05-01
• <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	501.06-00
• <i>Performance of Particular Services for Members</i> 201012051 201028042 201040020 201105048 201107028 201116030 201130009 201147034 201150032 201150036	501.06-01
• <i>Conduct of Business for Profit</i> 201150034	501.06-02
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• <i>Business with Nonmembers</i> 201025078 201038021 201138054	501.07-05
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• <i>Permissible Benefits</i> 201131028	501.09-01
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• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029	501.15-00
• Organization of Past or Present Armed Forces Members 201013054 201035035 201037035 201037036 201103062 201104046 201123040	501.19-00
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• <i>Closely Controlled Organizations</i> 201101036 201131026	501.30-01
• Income Inures v. does Not Inure to Private Individual 201001023 201001024 201010028 201050033 201101036 201109029 201117036 201121032 201121032 201127014 201129043 201130010 201131026 201143023 201143035 201147034 201149044 201149045 201150035 201151026	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201001023 201001024 201044017 201101036 201108042 201108048	501.32-01

	<ul style="list-style-type: none"> <li>• Private v. Public Interest Served 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 201152019 201152020</li> </ul>	501.33-00
	<ul style="list-style-type: none"> <li>• <i>Trustees Serve Private Interest</i> 201017067 201039046 201044017</li> </ul>	501.33-01
	<ul style="list-style-type: none"> <li>• "Exclusively" Test 201007060 201020034 201031035 201042040 201044018 201101036 201116028 201149045 201152019 201152020</li> </ul>	501.35-00
	<ul style="list-style-type: none"> <li>• Business Activities 201009015 201017066 201019033 201029036 201043052 201046016 201047033 201124025 201151026</li> </ul>	501.36-00
	<ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i> 201039046 201046016 201108042 201117036 201119036 201149031 201150035</li> </ul>	501.36-01
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201002041 201007060 201121032 201121032	<b>503.00-00</b>
	<ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption 201002041 201007060 201017078 201035024 201035025 201035026 201035027 201035028 201035029 201035030 201035031 201035032 201035033 201035034</li> </ul>	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	<ul style="list-style-type: none"> <li>• Denial of Exemption 201016088 201044018 201120036 201149031</li> </ul>	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201007065 201032044 201130006 201132027	<b>507.00-00</b>
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1) 201007064 201013065 201013066 201020025 201133013</li> </ul>	507.01-00
	<ul style="list-style-type: none"> <li>• Aggregate Tax Benefit 201013065 201013066</li> </ul>	507.07-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
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<b>Section 509</b>	<b>Private Foundation Defined</b> 201027058 201149036 201149037 201149038 201149039 201149040 201149041 201149042	<b>509.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions 201036025 201044019 201044023 201047024 201119036 201123036 201125043 201152021</li> </ul>	509.01-00
	<ul style="list-style-type: none"> <li>• <i>Private Foundation</i> 201036025 201044019 201044023 201047024 201119036 201123036 201125043 201152021</li> </ul>	509.01-01
	<ul style="list-style-type: none"> <li>• Exceptions to Private Foundation Status 201044024 201044025</li> </ul>	509.02-00
	<ul style="list-style-type: none"> <li>• <i>Publicly Supported Organizations</i> 201119036</li> </ul>	509.02-01

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	201124024 201131027 201145025 201149044	
	• <i>Churches</i>	509.02-04
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	201131027	
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	201015037 201121028 201121028 201149036 201149037 201149038 201149039 201149040 201149041 201149042	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201003023 201003024 201007063 201011035 201015037 201016082 201016083 201016085 201016086 201022022 201024069 201043041 201043050 201049047 201051024 201105043 201105049 201105050 201108037 201113035 201120028 201120029 201120030 201120031 201120032 201122025 201123036 201123044 201123045 201125043	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201024068 201134023	
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	201106019 201147035	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201123042 201123043	
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	201017066	
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201012052 201015037 201105043 201123045 201128027 201130005 201131029	
	• Sales and Service to Public	513.04-00
	201123045 201147035	
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201020022 201128027 201147035	
	• Acquisition Indebtedness	514.07-00
	201108037 201131029 201142026	
<b>Section 527</b>	<b>Political Organizations</b>	<b>527.00-00</b>
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<b>Section 528</b>	<b>Certain Homeowners Associations</b>	<b>528.00-00</b>
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	• Revocation of Election	528.04-00
	201149023	
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	201040019	
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	201037028	
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	201037028	
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	201026023 201109003 201119025 201135002	

	• Preferential Dividends 201032033	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201002012 201008034 201008034 201045004 201049004 201140003	<b>565.00-00</b>
	• General Rule	565.01-00
	• <i>Eligible Corporations</i> 201103001	565.01-01
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	• <i>Interests Acquired for Services Rendered</i> 201006011	611.02-03
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b> 201102027 201102027	<b>613A.00-00</b>
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201102027 201102027 201131008	613A.04-02
	• <i>Refiners Excluded</i> 201131008	613A.04-03
<b>Section 631</b>	<b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b> 201006004 201108029	<b>631.00-00</b>
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	• Definition of "United States and possession of the United States" 201027046	638.01-00
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	• <i>Gross Income Requirement</i> 201042023	642.03-01
	• Unused Losses and Excess Deductions 201047021	642.08-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201026018 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201133007	<b>643.00-00</b>
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<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201126007 201011034 201026005 201113040	<b>664.00-00</b>
	• Definitions 201126007 201030015 201113040 201133004	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201126007	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201048031 201014043 201016033 201029002 201030015 201042012 201048031 201113040 201117005	664.03-02
	• Valuation 201117005	664.04-00
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<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b> 201038004 201038005 201038006 201039010 201117005 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015	<b>678.00-00</b>
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<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	• Not in Capacity as Partner 201103018	707.01-00
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	201013025 201017034 201031005 201031006 201103011 201103012 201103013 201103029 201104025 201119020 201122011 201122015 201129024 201129030 201135021 201149008 201149009 201151011 <b>201201007 201201014</b>	
	• Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034 201047013 201104025 201108023 201114011 201115002 201116010 201122015 201135021 201149008 201149009 201151014 <b>201201007 201201014</b>	754.02-00
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	201002034	
	• Partner 201004031	761.02-00
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	• Premiums 201105005 201128017	803.01-00
<b>Section 816</b>	<b>Life Insurance Company Defined</b>	<b>816.00-00</b>
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<b>Section 817</b>	<b>Treatment of Variable Contracts</b>	<b>817.00-00</b>
	201014001 201027038 201038008 201105012	
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	201006016 201017010 201019001 201028025 201031001 201037018 201043032 201105020 201114018 201117027 201149021	
	• Whether Company Qualifies as Insurance Company 201030014	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	201004004	
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<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	201026023 201037014 201103033 201113018	
	• Election to be Regulated Investment Company 201140012	851.01-00

	• Gross Income Requirement	851.02-00
	201001005 201048021 201048022 201102047 201102055 201005023 201006015 201007044 201020003 201024003 201024004 201025031 201026017 201030004 201031007 201034011 201037012 201039002 201042001 201042015 201043016 201043017 201048021 201048022 201049015 201051014 201102047 201102055 201103009 201103017 201103019 201103036 201104013 201106006 201107012 201108003 201108008 201108018 201113015 201116014 201120017 201122012 201128022 201129002 201131001 201132008 201134014 201135001	
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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 **201201006**

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020  
201034016 201046011 201050021 201106002 201116002 201123012 201146001  
201146002 **201201006**

• *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 201152011 <b>201201005 201201006 201201009</b>	
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	• Recapture of LIFO Benefits	1363.04-00
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	201011010 201114017	
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	201115016	
	• Accumulated Adjustments Account	1368.01-00
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	201003018 201006004 201049025 201105031 201150023	
	• Net Unrealized Built-in Gain	1374.03-00
	201102046 201102046	
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	201030024 201042010	
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	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 201152006	
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	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 201152009	1502.21-00
	• Basis of Property 201140017	1502.31-00
	• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01
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	• 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
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	• 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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	• Exercise of Election 201019002 201052007 201118013	2032.01-00
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	• <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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	201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201134017 201136017 201147005	
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	201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
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	201022001 201032002 201032010	
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	201117005	
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	• <i>Contest</i>	2055.09-02
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	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	
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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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	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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**Section 9100**

**Extension of Time for Making Certain Elections**

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• Section 59(e) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• 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 <b>201201007 201201014</b>	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
201006022	
<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

9999.98-00

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• Bank Secrecy Act

9999.99-00

• Issues in Case Not Yet Identified

9999.99-99

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