

Publication 1078  
Issue: 01/27/2012

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

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

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Department of the Treasury  
**Internal Revenue Service**

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<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)  <b>201204018 201013060 201017065 201029037 201031035 201037034 201125045</b>  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>  <b>201204017 201040019 201130009 201151027</b></li> </ul>	501.04-07
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201002018 201002019 201003004 201048027 201102028 201102032 201102042 201102043 201102048 201102049 201126005 201126017 201126022 201126028 201144012 <b>201204007 201004002 201004007 201004023 201005020 201005021</b> 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 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 201201006 201202016 201203009 201203011 201203011	
<ul style="list-style-type: none"> <li>• <i>Termination of Election</i></li> </ul>	1362.02-00
201002002 201025040 201025041 201026006 201029005 201029015 201032020 201034016 201046011 201050021 201106002 201116002 201123012 201146001 201146002 201201006	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
201029005 201032020 201034016 201050021 201106002 201123012 201146001 201146002	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	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 201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012	
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	• Recapture of LIFO Benefits	1363.04-00
	201010026	
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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 201202014	
	• 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	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>
	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	
	• Patronage Dividends	1382.02-00
	201008043 201008043	

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	• Relief from Taxes by Certain International Agreements 201119031	1401.02-00
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	• Net Earnings From Self-Employment 201101010	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022	1402.05-00
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<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201144015 201020006 201021017 201034017 201051016 201103026 201103035 201115014 201117017 201117023 201136025 201143012 201201010	<b>1502.00-00</b>
	• Definitions 201140017	1502.01-00
	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 201149015	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 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
• 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 201202008 201202009	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
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	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	201007045 201015031 201015032 201017008 201025024 201103010 201148002 201148006	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	201048024 201048024 201152016	
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	201112012 201112013	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201015025 201039008 201039009	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201001014 201144011 201016006 201033023 201103003 201109014 201122009 201151003	
	• Exercise of Election	2032.01-00
	201019002 201052007 201118013	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201015003	
	• Recapture	2032A.05-00
	• <i>Disposition of Interest</i>	2032A.05-01
	201129016 201129018 201129019 201129020	
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	201129016 201129018 201129019 201129020	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201015025 201039008	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201015025 201039008 201039009 201109004	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</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 201131014 201133007 201147010	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	201016033	
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	201015025 201039008 201039009 201042004 201109004 201131014	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201015025 201039008 201039009 201042004 201109004 201133007 201147010	

<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	
	• Special Powers	2041.04-00
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<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	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	
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	• <i>Contest</i>	2055.09-02
	201004022	
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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	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	201117005	
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<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201024008 201119004  • Transfer of Life Estate or Other Right Over Income 201119003  • Gift of Remainder 201004006  • Renunciation of Testate or Intestate Share 201001007	<b>2511.00-00</b>  2511.10-00  2511.11-00  2511.18-00
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<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201132017 201134017 201147005  • Power Created After October 21, 1942 201020001  • Lapse of Post Oct. 21, 1942 Power is Release	<b>2514.00-00</b>  2514.02-00  2514.04-00

	• <i>Exception: 5 Plus 5 Power</i> 201042004	2514.04-01
<b>Section 2518</b>	<b>Disclaimers</b> 201032002 201032010 201125009	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 201125009	2518.01-00
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<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201024008 201117005 201118007 201119003 201119004	<b>2519.00-00</b>
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	• Effective Dates 201128018 201129021	2601.01-00
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201003015 201011002 201011008 201013030 201023050 201049008 201049016 201128018 201129021 201147010	2601.03-01
	• <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

	<ul style="list-style-type: none"> <li>• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 2601.04-01</li> <li>201102004 201102005 201102006 201102007 201102008 201102009 201102010</li> <li>201102011 201102012 201102013 201102014 201102015 201102016 201102017</li> <li>201102018 201102019 201102020 201102021 201102022 201102023 201102024</li> <li>201102051 201102052 201006005 201006023 201015025 201021003 201021004</li> <li>201021005 201021006 201021007 201021008 201021009 201021010 201021011</li> <li>201023001 201023002 201023003 201023004 201023005 201023006 201039008</li> <li>201039009 201051002 201051003 201051004 201051023 201052002 201101001</li> <li>201101002 201101003 201101004 201101005 201101006 201101007 201101008</li> <li>201101009 201102004 201102005 201102006 201102007 201102008 201102009</li> <li>201102010 201102011 201102012 201102013 201102014 201102015 201102016</li> <li>201102017 201102018 201102019 201102020 201102021 201102022 201102023</li> <li>201102024 201102051 201102052 201104001</li> </ul>	
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<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201003020 201048042 201005047 201014058 201014060 201048042 201125031	<b>6222.00-00</b>
	• Notification 201016070	6222.01-00
	• Effect of Failure to Notify 201005040 201011020 201020015 201020017 201141019	6222.03-00



<b>Section 6223</b>	<p><b>Notice to Partners of Proceedings</b>  201011015 201011029 201012041 201024064 201025061 201026034 201028041  201032040 201034023 201107021 201109023 201113028 201113030 201119030  201120024 201125025 201129039</p> <ul style="list-style-type: none"> <li>• Information for Secretary's Notices  201025054 201125027</li> <li>• Mailing Notice  201026034</li> <li>• Failure to Provide Notice  201111011</li> <li>• <i>Proceedings Not Finished</i>  201012037</li> <li>• Tax Matters Partner  201011033 201042026 201147028</li> </ul>	<p><b>6223.00-00</b></p> <p>6223.02-00</p> <p>6223.03-00</p> <p>6223.04-00</p> <p>6223.04-02</p> <p>6223.05-00</p>
<b>Section 6224</b>	<p><b>Participation in Administrative Proceedings; Waivers; Agreements</b>  201114029</p> <ul style="list-style-type: none"> <li>• Partner May Waive Rights</li> <li>• <i>Settlement Agreement</i>  201005033 201005038 201016057 201017053 201021023 201025060 201028033  201030033 201035017 201101011 201101013 201114028 201116020 201125038  201129036 201147027</li> <li>• <i>Binds All Partners</i>  201102062 201102062</li> <li>• <i>Ancillary Consistent Agreements</i>  201107023 201108032</li> <li>• Application of Consistent Settlement Rule  201103044 201140025</li> </ul>	<p><b>6224.00-00</b></p> <p>6224.01-00</p> <p>6224.01-01</p> <p>6224.01-03</p> <p>6224.01-04</p> <p>6224.02-00</p>
<b>Section 6225</b>	<p><b>Assessments Made Only After Partnership Level Proceedings Are Completed</b>  201102057 201102064</p>	<p><b>6225.00-00</b></p>
<b>Section 6226</b>	<p><b>Judicial Review of Final Partnership Administrative Adjustments</b></p> <ul style="list-style-type: none"> <li>• Petition by Other Partner  201011023</li> <li>• Partners Treated as Parties  201016071 201030030</li> </ul>	<p><b>6226.00-00</b></p> <p>6226.02-00</p> <p>6226.03-00</p>
<b>Section 6227</b>	<p><b>Administrative Adjustments Requests</b>  201048043 201102060 201102061 201012058 201016067 201016077 201035021  201042029 201048043 201049032 201102060 201102061 201116023 201140023</p> <ul style="list-style-type: none"> <li>• Procedure for Requests  201149022</li> <li>• Request for Tax Matters Partner  201042028</li> <li>• Other Requests  201035021 201101022 201101023 201116026 201125039</li> </ul>	<p><b>6227.00-00</b></p> <p>6227.01-00</p> <p>6227.02-00</p> <p>6227.05-00</p>
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<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201004034 201005031 201008042 201008042 201012043 201013047 201027048 201033034 201052006 201108030	<b>6229.00-00</b>
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<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201013049 201025057 201030030 201114026 201149025	<b>6230.00-00</b>
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	• Tax Matters Partner <b>201204013 201011028 201012042 201013040 201014065 201025076 201044012</b> 201049036 201101015 201103049 201106011 201107016 201108035 201109019 201109026 201113027 201116022 201120025 201121018 201121018 201122021 201138036 201202024	6231.07-00
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<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201017044	<b>6334.00-00</b>
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	• Associations v. Corporations	7701.01-00
	• <i>Oil Leases</i> 201104042	7701.01-02
	• Partnerships v. Associations 201016011 201017035 201032036 201032037 201037008 201119012 201123002	7701.02-00
	• Association v. Trust 201050011 201113012 201117002 201119008	7701.03-00
	• <i>Liquidating Trusts</i> 201113012	7701.03-06
	• <i>Ordinary Trusts</i> 201024053 201040003	7701.03-08
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201045019 201046008	<b>7702.00-00</b>
	• Cash Value Accumulation Test 201046008	7702.02-00
	• Other Definitions and Special Rules 201045019	7702.06-00
	• Change in Benefits During First 15 Years 201046008	7702.17-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b>	<b>7702A.00-00</b>
	• Computational Rule	7702A.03-00
	• <i>Treatment of Material Changes</i> 201137008 201137008	7702A.03-03
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201105001 201105026 201105027	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201005018 201016026 201132012	<b>7704.00-00</b>
	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005 201141013 201201002	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
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	• Reversals of Regulations or Rulings With Retroactive Effect 201117028	7805.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201126011 201042007 201042008	<b>7872.00-00</b>

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Section 42; Low-Income Housing Credit 201010017 201026011 201026012 201026013 201114008 201134022	9100.01-00
• 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 201201007 201201014	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

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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