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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**

**UNMATCHED TRANSACTIONS**

**408A 0000**

201204027

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	201002014 201003009 201010018 201017031 201029007 201047016 201107003	
	201113023 201115014 201121010 201121010 201123022 201132009 201142003	
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	201014046 201113016 201123017 201123018 201123019 201123020 201143013	
	201147019	

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<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201001008 201001009 201002025 201048028 201208017 201005013 201010023 201014047 201016044 201026007 201030005 201033001 201033019 201033021 201036006 201036007 201043022 201045018 201047016 201048028 201050013 201104028 201105024 201108004 201123022 201128025 201132009 201132010 201133003 201136009 201138021 201142003 201145010 201146005 201202007	<b>355.00-00</b>

	<ul style="list-style-type: none"> <li>• Spin-Off 355.01-00  201002025 201003009 201048028 201126010 201005051 201010018 201010025  201015029 201016044 201030005 201032017 201033001 201033005 201033007  201033019 201034005 201036006 201036007 201037024 201037026 201043022  201047016 201048028 201104028 201105003 201105024 201106004 201108004  201111003 201116001 201119002 201120015 201123022 201123025 201132010  201133003 201136009 201138021 201142003 201145010 201149012 201150019  201151017 201152008 201202007 201203004 <b>201211008</b></li> </ul>	
	<ul style="list-style-type: none"> <li>• Split-Off 355.01-01  201001008 201001009 201208017 201004001 201005013 201010023 201017031  201026007 201029007 201030007 201030008 201030009 201030010 201030011  201030012 201030013 201032017 201039014 201045018 201047016 201115006  201123030 201128025 201129005 201129006 201129008 201135025 201147018  201149012</li> </ul>	
	<ul style="list-style-type: none"> <li>• Split-Up 355.01-02  201030017 201033021 201113003 201146005</li> </ul>	
	<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc. 355.02-00  201102046 201102046</li> </ul>	
	<ul style="list-style-type: none"> <li>• Active Business 355.03-00  201102046 201102046 201106004</li> </ul>	
	<ul style="list-style-type: none"> <li>• Five-Year Requirement 355.03-01  201123030 201129005 201129006</li> </ul>	
	<ul style="list-style-type: none"> <li>• Control 355.05-00  201007050 201123030 201129005 201129006</li> </ul>	
	<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group 355.09-00  201144014 201032017 201043022 201119002</li> </ul>	
	<ul style="list-style-type: none"> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than  50% of Distributing or Controlled 355.10-00  201004001 201030007 201030008 201030009 201030010 201030011 201030012  201030013 201037024</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Dividend Status 356.01-01  201032035</li> </ul>	
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	201043021	
	<ul style="list-style-type: none"> <li>• Allocation of Basis 358.02-00  201005051</li> </ul>	
	<ul style="list-style-type: none"> <li>• Stock Basis in Certain Triangular Reorganizations 358.05-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• Reverse Triangular Also Qualifying as (B) Reorganization or 351 Exchange 358.05-02  201028029 201028030</li> </ul>	
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<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
201102065 201102066 201126034 201126035 201144031 201206018 201206018 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 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201209009 201209010 201210041 201210044	
<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i></li> </ul>	501.03-01
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<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
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<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201126037 201144030 201204019 201204020 201204021 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026 201202038 201205011 201210041 <b>201211026</b>	
<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
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<ul style="list-style-type: none"> <li>• Social Clubs 201002043 201002044 201204018 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> 201204018 201025078 201039045</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201032045</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201002043 201003022 201204018</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 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
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<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201028042 201128037</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201002040 201039037 201039038 201039039 201040034 201050034 201050036</li> </ul>	501.10-00
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<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067 201105047 201123038</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201016081 201123035 201123037 201143021</li> </ul>	501.12-03
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<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201013054 201035035 201037035 201037036 201103062 201104046 201123040</li> </ul>	501.19-00
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<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	201126023 201144002 201144003 201015017 201039010 201049025 201115016 201119017 201128025 201203006	
	• Small Business Corporation v. Not a Small Business Corporation 201144002 201144003 201006026 201007043 201015017 201113021 201115015 201122008 201201006	1361.01-00
	• <i>Number of Shareholders</i> 201043015 201043015	1361.01-01
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201208013 201108012 201116002 201128019 201205002	1361.01-02
	• <i>More than One Class of Stock</i> 201102033 201015017 201016040 201017019 201038001 201042003 201102033 201104019 201113021 201129023 201150030 201207002	1361.01-04
	• Stock Owned by Husband and Wife 201102046 201102046	1361.02-00
	• Certain Trusts Permitted as Shareholders 201002007 201102046 201102046 201122003	1361.03-00
	• <i>Grantor Trusts</i> 201039010	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016 201151004 201203011	1361.03-02
	• <i>Electing Small Business Trusts</i> 201144018 201114002 201122003 201201006	1361.03-03
	• Qualified Subchapter S Subsidiary 201001006 201208011 201208022 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008 201147011 <b>201211009</b>	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	201001010 201001011 201001012 201048026 201126025 201144002 201144003 201206009 201206009 201206011 201206011 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005 201146001 201146002 201147012 201150024 201201006 201205002 201205006 <b>201211002 201211004 201211005 201211006</b> <b>201211007</b>	

<ul style="list-style-type: none"> <li>• Eligible v. Ineligible</li> </ul>	1362.01-00
201048026 201126025 201206009 201206009 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012 201137002 201137002 201147012 201152011 201205002	
<ul style="list-style-type: none"> <li>• Shareholder Consent</li> </ul>	1362.01-01
201017030 201017038 201025002 201030018 201051008 201103005	
<ul style="list-style-type: none"> <li>• Election After Termination</li> </ul>	1362.01-02
201126025 201144009 201206009 201206009 201047007 201050021 201146001 201146002	
<ul style="list-style-type: none"> <li>• Late Elections</li> </ul>	1362.01-03
201002018 201002019 201003004 201048027 201102028 201102032 201102042 201102043 201102048 201102049 201126005 201126017 201126022 201126028 201144012 201204007 201208015 201208016 201208018 201208024 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 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 201207004 201210010 201210016 201210024 201210025	
<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
201002002 201206009 201206009 201025040 201025041 201026006 201029005 201029015 201032020 201034016 201046011 201050021 201106002 201116002 201123012 201146001 201146002 201201006 201205002	
<ul style="list-style-type: none"> <li>• Ceases to be Small Business Corporation</li> </ul>	1362.02-02
201206009 201206009 201029005 201032020 201034016 201050021 201106002 201123012 201146001 201146002	

	• <i>Passive Investment Income</i>	1362.02-03
	201005025 201025040 201025041 201027022 201029015 201030024 201045016 201046011 201050002 201110001 201117004 201117008 201118011 201119014 201122001 201125011 201125012 201129001	
	• <i>Inadvertent Terminations</i>	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 201206009 201206009 201208013 201208023 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 201205002 201205006 201209005 <b>201211002</b> <b>201211004 201211005 201211006 201211007</b>	
<b>Section 1363</b>	<b>Effect of Election on Corporation</b>	<b>1363.00-00</b>
	• Elections of an S Corporation	1363.02-00
	201102046 201102046	
	• Recapture of LIFO Benefits	1363.04-00
	201010026	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	201011010 201114017	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	201115016 201207002	
	• Accumulated Adjustments Account	1368.01-00
	201115016	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>	<b>1374.00-00</b>
	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 201208008 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	
<b>Section 1397</b>	<b>Empowerment Zone - Other definitions and special rules</b>	<b>1397.00-00</b>
	201025063	
<b>Section 1397C</b>	<b>Qualified Zone Property Defined</b>	<b>1397C.00-00</b>
	201132016	
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b>	<b>1401.00-00</b>
	• Relief from Taxes by Certain International Agreements	1401.02-00
	201119031	
<b>Section 1402</b>	<b>Definitions</b>	<b>1402.00-00</b>
	201109027 201119032	
	• Net Earnings From Self-Employment	1402.01-00
	201101010	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	201035022	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	201024002 201027046 201032016 201202001	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	201117006 201117021	
	• Exemptions from Withholding	1441.03-00
	• <i>Personal Services Exemption</i>	1441.03-03
	201027046	
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Inter- ests (See Also 897.00-00).</b>	<b>1445.00-00</b>
	201011031 201028040 201032016	
	• Exceptions to Duty to Withhold	1445.02-00
	201032016	
	• <i>Status of Foreign Corporation Making Election Under Section 897(i)</i>	1445.02-04
	201032016	
	• <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i>	1445.02-11
	201032016	
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b>	<b>1446.00-00</b>
	201112011	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>	<b>1501.00-00</b>
	201144015 201120014	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns)</b>	<b>1502.00-00</b>
	201144015 201020006 201021017 201034017 201051016 201103026 201103035 201115014 201117017 201117023 201136025 201143012 201201010	
	• Definitions	1502.01-00
	201140017	

• Intercompany Transactions 201208034 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 201149015	1502.13-00	
• <i>Stock of Members</i> 201006003 201033018 201115014 201210018	1502.13-01	
• <i>Obligations of Members</i> 201014033	1502.13-02	
• <i>Anti-Avoidance</i> 201044003	1502.13-03	
• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Consolidated Net Operating Loss Deduction 201003012 201144020 201144021 201206006 201206006 201208001 201208032 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 201210015	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	

	• Intercompany Transactions 201208034	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
	• <i>Apportionment</i> 201207003	1502.98-05
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201045017 201114013 201114014	1502.99-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b> 201140016	<b>1503.00-00</b>
	• Dual Consolidated Loss 201140016	1503.04-00
<b>Section 1504</b>	<b>Definitions</b> 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032 201017008 201025024 201103010 201148002 201148006	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201048024 201048024 201152016	1504.02-00
	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201112012 201112013	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201208005 201015025 201039008 201039009 201205001	<b>2001.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201001014 201144011 201016006 201033023 201103003 201109014 201122009 201151003	<b>2032.00-00</b>
	• 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
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201015025 201039008	<b>2033.00-00</b>
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201015025 201039008 201039009 201109004	<b>2035.00-00</b>

<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 201210008	
	• 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>	<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 201209003 201210008	
	• General Power v. Not a General Power 201208003 201208004 201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201207001	2041.03-00
	• Special Powers 201013002	2041.04-00
	• Exercise of Powers 201143002	2041.05-00
	• 5 and 5 Power 201042004	2041.11-00
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005 201206005	
<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 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005 201206005	
<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 201117005	2055.07-00
	• Modification of Will	2055.09-00
	• <i>Contest</i> 201004022	2055.09-02

	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Unitrusts</i>	2055.12-05
	201016033 201117005	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201115003 201125007	
<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
	201117005	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201103004	
	• <i>Exception For Qualified Domestic Trust</i>	2056.19-01
	201103004	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201103004	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	201032022 201103004 201140001	
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	201003013	
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	201020009	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>
	201024008 201118007 201119004	
	• Recovery With Respect to Gift Tax	2207A.02-00
	201119003	
<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 201121002 201121002 201122007 201128011 201128012 201128013	
	201128014 201128015 201129013 201129014 201129015 201132017 201133007	
	201134017 201138027 201147005 201147010	



	• 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 201208003 201208004 201208006 201208031 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 201131014 201136011 201136012 201136013 201136014 201136015 201136016 201205001 201207001 201209001 201209002 201210001 201210002	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201206005 201024008 201119004	
	• Gifts Indirectly Made	2511.04-00
	201208026	
	• Transfer of Life Estate or Other Right Over Income	2511.10-00
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	<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>	6227.01-00 6227.02-00 6227.05-00
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	201102056 201005043 201005045 201011013 201012039 201012048 201013041 201014062 201016075 201018008 201018010 201018011 201024058 201028031 201028037 201033036 201040013 201044010 201102056 201109024 201112020 201125032 201138047 201139009 201140024 201149030 201210034 <b>201211013</b>	
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**Section 7701**

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	• Qualifying Income 201206004 201206004 201208021 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005 201141013 201201002	7704.03-00
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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
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• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201206005 201206005 201206010 201206010 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
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• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
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• 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
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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>	<b>9103.00-00</b>
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<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
	• Equitable Remedies	9111.09-00
	201052004	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Independent Personal Services</i>	9114.01-14
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	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <i>United Kingdom</i>	9114.03-42
	201010027	
	• <i>Russian Federation</i>	9114.03-47
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<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Chapter XI (Reorganization)	9115.10-00
	201003001	
	• Exceptions to Discharge (Section 523)	9115.19-00
	• <i>Prepetition Priority Taxes</i>	9115.19-05
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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• Not Able to Identify Under Present List

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• Bank Secrecy Act

9999.99-00

• *Issues in Case Not Yet Identified*  
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