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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.

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| <ul style="list-style-type: none"> • Instrumentalities of U.S. 201105043 201149045 | 501.01-00 |
| <ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 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 | 501.03-00 |
| <ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201039044 201044019 201047024 201203032 | 501.03-01 |
| <ul style="list-style-type: none"> • <i>Foundations</i> 201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026 201143022 | 501.03-02 |
| <ul style="list-style-type: none"> • <i>Trusts</i> 201120035 201152021 | 501.03-03 |
| <ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 201031033 201031035 | 501.03-04 |
| <ul style="list-style-type: none"> • <i>Corporations</i> 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 201211026 | 501.03-05 |
| <ul style="list-style-type: none"> • <i>Educational Organizations</i> 201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030 | 501.03-08 |
| <ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 201044017 201049046 201119036 | 501.03-10 |

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| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042 201210041 | 501.03-11 |
| <ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201016089 201128028 201138050 | 501.03-15 |
| <ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201020021 201127013 | 501.03-17 |
| <ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201110012 | 501.03-19 |
| <ul style="list-style-type: none"> • <i>Religious Organizations</i> 201049043 201122027 | 501.03-20 |
| <ul style="list-style-type: none"> • <i>Research Organizations</i> 201126039 201037037 | 501.03-21 |
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201144030 201017067 201140028 201143020 201147033 | 501.03-22 |
| <ul style="list-style-type: none"> • <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015 | 501.03-23 |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201114035 201128030 | 501.03-24 |
| <ul style="list-style-type: none"> • <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067 | 501.03-27 |
| <ul style="list-style-type: none"> • <i>Testing for Public Safety</i> 201123036 201125043 | 501.03-28 |
| <ul style="list-style-type: none"> • <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 201203024 201205012 201210043 | 501.03-30 |
| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 | 501.03-33 |
| <ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201013060 201017065 201029037 201031035 201037034 201125045 201127013 201128032 201128034 201128035 201149043 201151027 201205014 201213032 201214035 | 501.04-00 |
| <ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201127013 201142027 201214035 | 501.04-03 |
| <ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201040019 201130009 201151027 | 501.04-07 |
| <ul style="list-style-type: none"> • <i>Labor Organizations</i> 201121027 201121027 | 501.05-00 |
| <ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201016088 201030035 201136027 201205011 201205015 | 501.05-01 |
| <ul style="list-style-type: none"> • <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 201205014 201205015 201213032 | 501.06-00 |
| <ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201012051 201028042 201040020 201105048 201107028 201116030 201130009 201147034 201150032 201150036 201203018 201205014 201205015 201213032 | 501.06-01 |

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| • <i>Permissible Benefits</i> 201131028 | 501.09-01 |
| • <i>Inurement</i> 201028042 201128037 | 501.09-03 |
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| • <i>Mutual or Cooperative Electric Companies</i> 201016081 201123035 201123037 201143021 | 501.12-03 |
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| • <i>Organization of Past or Present Armed Forces Members</i> 201013054 201035035 201037035 201037036 201103062 201104046 201123040 | 501.19-00 |
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| | <ul style="list-style-type: none"> • Income Inures v. does Not Inure to Private Individual 201001023 201001024 201204019 201204021 201010028 201050033 201101036 201109029 201117036 201121032 201121032 201127014 201129043 201130010 201131026 201143023 201143035 201147034 201149044 201149045 201150035 201151026 201202038 201202039 201203024 201203025 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 | 501.32-00 |
| | <ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 201001023 201001024 201044017 201101036 201108042 201108048 201203025 201209011 201209012 201209013 201213031 | 501.32-01 |
| | <ul style="list-style-type: none"> • Private v. Public Interest Served 201001023 201001024 201204019 201204020 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 201202038 201202039 201203024 201203025 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 | 501.33-00 |
| | <ul style="list-style-type: none"> • <i>Trustees Serve Private Interest</i> 201017067 201039046 201044017 | 501.33-01 |
| | <ul style="list-style-type: none"> • "Exclusively" Test 201007060 201020034 201031035 201042040 201044018 201101036 201116028 201149045 201152019 201152020 | 501.35-00 |
| | <ul style="list-style-type: none"> • Business Activities 201009015 201017066 201019033 201029036 201043052 201046016 201047033 201124025 201151026 | 501.36-00 |
| | <ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> 201204021 201039046 201046016 201108042 201117036 201119036 201149031 201150035 201205013 201210041 | 501.36-01 |
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| | <ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 201007064 201013065 201013066 201020025 201133013 | 507.01-00 |
| | <ul style="list-style-type: none"> • Aggregate Tax Benefit 201013065 201013066 | 507.07-00 |
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| | • Timeliness of Election 201002026 201011004 201012031 201012032 201013025 201017034 201047013 201104025 201108023 201114011 201115002 201116010 201122015 201135021 201149008 201149009 201151014 201201007 201201014 | 754.02-00 |
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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 201213003 201213009 201213020 **201214008 201214011**
201214017

• *Termination of Election*

1362.02-00

201002002 201206009 201206009 201025040 201025041 201026006 201029005
201029015 201032020 201034016 201046011 201050021 201106002 201116002
201123012 201146001 201146002 201201006 201205002

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 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

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| | • Inadvertent Terminations | 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 201211002 201211004 201211005 201211006 201211007 201214001 | |
| Section 1363 | Effect of Election on Corporation | 1363.00-00 |
| | • Elections of an S Corporation | 1363.02-00 |
| | 201102046 201102046 | |
| | • Recapture of LIFO Benefits | 1363.04-00 |
| | 201010026 | |
| Section 1366 | Pass-Thru of Items to Shareholders | 1366.00-00 |
| | 201011010 201114017 | |
| Section 1368 | Distributions | 1368.00-00 |
| | 201115016 201207002 | |
| | • Accumulated Adjustments Account | 1368.01-00 |
| | 201115016 | |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) | 1374.00-00 |
| | 201003018 201006004 201049025 201105031 201150023 201202014 | |
| | • Net Unrealized Built-in Gain | 1374.03-00 |
| | 201102046 201102046 | |
| Section 1375 | Tax Imposed On Certain Passive Investment Income | 1375.00-00 |
| | 201030024 201042010 | |
| Section 1381 | Organizations to Which Part Applies | 1381.00-00 |
| | 201010006 201036012 201103007 201105008 201141007 | |
| | • Certain Other Cooperatives | 1381.02-00 |
| | 201024028 201105008 | |
| Section 1382 | Taxable Income of Cooperatives | 1382.00-00 |
| | 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 | |

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| Section 1397 | Empowerment Zone - Other definitions and special rules 201025063 | 1397.00-00 |
| Section 1397C | Qualified Zone Property Defined 201132016 | 1397C.00-00 |
| Section 1401 | Rate and Applicability of Self-Employment Tax | 1401.00-00 |
| | • Relief from Taxes by Certain International Agreements 201119031 | 1401.02-00 |
| Section 1402 | Definitions 201109027 201119032 | 1402.00-00 |
| | • Net Earnings From Self-Employment 201101010 | 1402.01-00 |
| | • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022 | 1402.05-00 |
| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201024002 201027046 201032016 201202001 | 1441.00-00 |
| | • Income Subject to Withholding v. Not Subject to Withholding 201117006 201117021 | 1441.02-00 |
| | • Exemptions from Withholding | 1441.03-00 |
| | • <i>Personal Services Exemption</i> 201027046 | 1441.03-03 |
| Section 1445 | Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 201011031 201028040 201032016 | 1445.00-00 |
| | • Exceptions to Duty to Withhold 201032016 | 1445.02-00 |
| | • <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016 | 1445.02-04 |
| | • <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i> 201032016 | 1445.02-11 |
| Section 1446 | Withholding Tax Paid by Partnerships with Foreign Partners 201112011 | 1446.00-00 |
| Section 1501 | Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201144015 201120014 201213012 | 1501.00-00 |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201144015 201020006 201021017 201034017 201051016 201103026 201103035 201115014 201117017 201117023 201136025 201143012 201201010 201213012 201213013 201214012 201214015 | 1502.00-00 |
| | • Definitions 201140017 | 1502.01-00 |
| | • 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 |

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| • <i>Obligations of Members</i> 201014033 | 1502.13-02 | |
| • <i>Anti-Avoidance</i> 201044003 | 1502.13-03 | |
| • <i>Stock, Bonds, and Other Obligations of Members</i> 201208034 | 1502.14-00 | R |
| • <i>Consolidated Net Operating Loss Deduction</i> 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 201214019 | 1502.21-00 | |
| • <i>Basis of Property</i> 201140017 | 1502.31-00 | |
| • <i>Stock Basis After a Group Structure Change</i> 201140017 | 1502.31-01 | |
| • <i>Investment Adjustment</i> 201141008 201141009 201213013 201214012 | 1502.32-00 | |
| • <i>Earnings and Profits</i> 201120015 201140017 | 1502.33-00 | |
| • <i>Life and Non-Life</i> 201047019 201145007 201210015 201213012 | 1502.50-00 | |
| • <i>Filing Requirements</i> 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 201214015 | 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 | |
| • <i>Taxable Year of Members of Group</i> 201013051 201049025 | 1502.76-00 | |
| • <i>Common Parent Agent for Subsidiaries</i> 201022017 201022018 201025070 201112021 | 1502.77-00 | |
| • <i>Separate Return Years</i> 201002002 | 1502.79-00 | |
| • <i>Consolidated Returns for Subsequent Years</i> 201002002 | 1502.89-00 | |
| • <i>Carryover and Carryback</i> 201143006 201149019 | 1502.92-00 | |
| • <i>Intercompany Transactions</i> 201208034 | 1502.93-00 | |
| • <i>Stock Transactions</i> 201208034 | 1502.94-00 | |
| • <i>Application of Section 382 with Respect to a Consolidated Group</i> 201005019 | 1502.98-00 | |

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| | • <i>Apportionment</i> 201207003 | 1502.98-05 |
| | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201045017 201114013 201114014 | 1502.99-00 |
| Section 1503 | Computation and Payment of Taxes 201140016 | 1503.00-00 |
| | • Dual Consolidated Loss 201140016 | 1503.04-00 |
| Section 1504 | Definitions 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012 201213012 201214020 | 1504.00-00 |
| | • 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 201213012 201214020 | 1504.02-00 |
| | • Options, Warrants, Convertible Obligations 201015031 201015032 | 1504.03-00 |
| Section 1563 | Definitions and Special Rules 201112012 201112013 | 1563.00-00 |
| Section 2001 | Imposition and Rate of Tax 201208005 201015025 201039008 201039009 201205001 | 2001.00-00 |
| Section 2032 | Alternate Valuation 201001014 201144011 201016006 201033023 201103003 201109014 201122009 201151003 | 2032.00-00 |
| | • Exercise of Election 201019002 201052007 201118013 | 2032.01-00 |
| Section 2032A | Valuation of Farm Real Property 201015003 | 2032A.00-00 |
| | • 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 |
| Section 2033 | Property in Which Decedent Had an Interest 201015025 201039008 | 2033.00-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201015025 201039008 201039009 201109004 | 2035.00-00 |

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| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) | 2036.00-00 |
| | 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 |
| Section 2037 | Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) | 2037.00-00 |
| | 201015025 201039008 201039009 201042004 201109004 201131014 | |
| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) | 2038.00-00 |
| | 201015025 201039008 201039009 201042004 201109004 201133007 201147010 | |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) | 2041.00-00 |
| | 201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201134017 201136017 201147005 201209003 201210008 201214022 | |
| | • 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 |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201024008 201036013 201112001 201119004 201131011 | |
| Section 2046 | Disclaimers (See 2518.00-00) | 2046.00-00 |
| | 201125009 | |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) | 2053.00-00 |
| | 201206005 201206005 | |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 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 |

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| | • 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 | |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) | 2056.00-00 |
| | 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 | |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) | 2056A.00-00 |
| | 201032022 201103004 201140001 | |
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| | 201003013 | |
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| | • Revocable Transfers and Transfers Within 3 Years of Death | 2104.02-00 |
| | 201020009 | |
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| | 201024008 201118007 201119004 | |
| | • Recovery With Respect to Gift Tax | 2207A.02-00 |
| | 201119003 | |
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| | 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 | |

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| | • 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 | |
| Section 2503 | Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) | 2503.00-00 |
| | • Present v. Future Interests | 2503.03-00 |
| | 201208026 | |
| Section 2511 | Transfers in General (Gift v. Not a Gift) | 2511.00-00 |
| | 201206005 201206005 201024008 201119004 | |
| | • Gifts Indirectly Made | 2511.04-00 |
| | 201208026 | |
| | • Transfer of Life Estate or Other Right Over Income | 2511.10-00 |
| | 201119003 | |
| | • Gift of Remainder | 2511.11-00 |
| | 201004006 | |
| | • Renunciation of Testate or Intestate Share | 2511.18-00 |
| | 201001007 | |
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| | 201206005 201206005 | |
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| | 201124006 201129027 | |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) | 2514.00-00 |
| | 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201132017 201134017 201147005 201210008 | |
| | • Power Created After October 21, 1942 | 2514.02-00 |
| | 201020001 | |
| | • Lapse of Post Oct. 21, 1942 Power is Release | 2514.04-00 |
| | • <i>Exception: 5 Plus 5 Power</i> | 2514.04-01 |
| | 201042004 | |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) | 2516.00-00 |
| | 201206005 201206005 | |
| Section 2518 | Disclaimers | 2518.00-00 |
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| | • Requirements for a Qualified Disclaimer | 2518.01-00 |
| | 201125009 | |
| | • Undivided Portion of an Interest | 2518.03-00 |
| | 201125009 | |

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| Section 2519 | Disposition of Certain Life Estates | 2519.00-00 |
| | 201024008 201117005 201118007 201119003 201119004 | |
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| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | • <i>Transfer of Partial Interests</i> | 2522.02-01 |
| | 201129033 | |
| Section 2523 | Gift to Spouse (Marital Deduction Allowed v. Not Allowed) | 2523.00-00 |
| | • Election With Respect to Life Estate for Donee Spouse | 2523.06-00 |
| | • <i>Qualified Terminable Interest Property</i> | 2523.06-01 |
| | 201025021 201109012 | |
| Section 2601 | Tax On Generation Skipping Transfers | 2601.00-00 |
| | 201204001 201204002 201204003 201204004 201204005 201208005 201006005 | |
| | 201006023 201010016 201013017 201013018 201013027 201013032 201021003 | |
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| | 201026024 201026025 201026026 201026027 201027005 201027040 201032026 | |
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| | 201143002 201148001 201209003 | |
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| | • Exceptions | 2601.03-00 |
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| | 201013030 201023050 201049008 201049016 201128018 201129021 201147010 | |
| | 201205001 201207001 201209001 201209002 201210001 201210002 | |
| | • <i>Additions to Irrevocable Trusts</i> | 2601.03-05 |
| | 201136011 201136012 201136013 201136014 201136015 201136016 | |
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| | 201006005 201006023 201021003 201021004 201021005 201021006 201021007 | |
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| | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> | 2601.04-01 |
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| | • <i>Amendments to Wills or Revocable Trusts</i> | 2601.04-03 |
| | 201042004 201131014 | |
| | • <i>Cases of Mental Incompetency</i> | 2601.04-05 |
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| | • Taxable Termination Defined | 2612.01-00 |
| | 201116003 201116008 201118003 | |
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Section 9100

Extension of Time for Making Certain Elections

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| • Section 59(e) 201024034 201027004 201134003 201210011 | 9100.02-00 |
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| • 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 201214018 | 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 |
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| • Section 472; LIFO Election 201208033 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 201213006 201213024 201214006 | 9100.15-00 |
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| <ul style="list-style-type: none"> • Other | 9100.22-00 |
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| <ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year | 9100.26-00 |
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| <ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule | 9100.28-00 |
| 201006022 | |
| <ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary | 9100.29-00 |
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• 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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