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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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<ul style="list-style-type: none"> <li>• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 201005028</li> </ul>	368.01-01
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<ul style="list-style-type: none"> <li>• Stock for Stock (Type "B") 201140017</li> </ul>	368.02-00
<ul style="list-style-type: none"> <li>• Stock for Property (Type "C") 201001015 201008033 201008033 201033005 201103032 201127004 201150019</li> </ul>	368.03-00
<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D") 201001008 201002025 201002027 201003009 201003012 201102046 201126006 201126010 201144014 201208017 201005013 201010023 201010025 201016044 201026007 201029007 201030005 201030017 201033001 201033005 201033007 201033019 201034005 201036006 201036007 201037019 201037020 201039014 201047016 201050013 201102046 201104028 201105003 201105024 201108004 201111003 201113003 201123022 201123025 201128025 201129008 201132009 201132010 201135025 201136009 201138021 201142003 201145010 201147018 201149012 201150021 201203004 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027</li> </ul>	368.04-00
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E") 201050020 201112004 201116001</li> </ul>	368.05-00
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<ul style="list-style-type: none"> <li>• Continuity of Interest Rule 201001015 201020008 201214013</li> </ul>	368.08-00
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<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201021018	453A.03-00
<b>Section 453B</b>	<b>Gain or Loss on Disposition of Installment Obligation</b>	<b>453B.00-00</b>
	• In General 201144005	453B.01-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201024011 201103002 201142002 201150020	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201027013 201151001 201151002 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201027013 201151001 201151002 201211001	457.05-00
	• <i>Tax Exempt Organization</i> 201014034	457.05-03
	• Grandfather Clause 201117001	457.11-00
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Trusts</i> 201027013	457.12-01
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 201024013	<b>460.00-00</b>
	• Percentage of Completion - Capitalized Cost Method 201024013	460.01-00
	• Percentage of Completion Method	460.02-00
	• <i>Look-Back Method</i> 201046009 201128007	460.02-01
	• Allocation of Costs to Contract (See Also 451 and 446) 201111006	460.03-00
	• Definition of Long-Term Contract (See Also 451) 201135029	460.05-00
	• <i>Aggregation Rules</i> 201024013	460.05-03
	• Change in Method of Accounting for Long-Term Contracts (See Also 446. and 451.) 201024013	460.07-00
	• Proper Reporting Under the Long-Term Contract Method of Accounting 201024013	460.09-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201045001 201121001 201121001 201149021	<b>461.00-00</b>
	• Accrual Method 201126011 201043039	461.01-00

<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General	468A.01-00
	201102029 201102030 201144010 201035011 201035013 201037016 201037025 201039011 201039012 201045008 201045011 201047008 201047009 201047010 201049005 201049009 201050003 201050004 201102029 201102030 201128003 201136003 201139002 201140004 201140005 201140022 201141005 201141006 201142007 201142008 201142009 201143003 201143007 201143008 201143009 201143010 201145003 201145004 201146009 201146010 201146011 201147007 201203001 201203016	
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i>	468A.04-02
	201144008 201019003 201022013 201022014 201035014 201036002 201039020 201039026 201050007 201050009 201050010 201051006 201103014 201145006	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036	
	• In General	468B.01-00
	201126011	
	• Other Funds	468B.06-00
	201045001 201109007 201109008 201112002	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201126026 201005016 201013016 201017007 201027028 201035016 201112010 201125002	
	• Disallowed Loss and Credit	469.01-00
	• <i>Individual, Estate or Trust</i>	469.01-01
	201029014	
	• Passive Activity Defined	469.03-00
	201126026 201013016 201027028 201125002	
	• <i>Generally</i>	469.03-01
	201117011	
	• <i>Definition of Activity</i>	469.03-03
	201126016 201126026 201013016 201014038 201026002 201027018 201027028 201029004 201031008 201031009 201033015 201050022 201050023 201108027 201125002 201128009 201131002	
	• Passive Activity Loss and Credit Defined	469.04-00
	• <i>Allocation of Interest &amp; Other Expenses</i>	469.04-01
	201005016	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	• Need for Inventories	471.01-00
	201025049	
	• Valuation of Inventories	471.02-00
	• <i>Inventory Writedowns</i>	471.02-02
	201114007	
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election	472.01-00
	201208033 201005026 201130001 201136006 201150025 201150028	



	• LIFO Conformity Requirement 201034004	472.05-00
	• Dollar Value Method 201043029	472.08-00
	• <i>Link-Chain Method</i> 201043029	472.08-04
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Definitions 201105005 201128017	475.05-00
	• Commodities Dealers 201132021	475.06-00
	• Securities Traders 201048029 201014004 201043030 201048029	475.08-00
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b> 201016048 201140008	<b>482.00-00</b>
	• Correlative Adjustments	482.03-00
	• <i>Service Charges and Fees</i> 201025072	482.03-07
	• Transfer or Use of Intangibles	482.11-00
	• <i>Valuation</i> 201111013	482.11-07
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b> 201126011	<b>483.00-00</b>
	• Related Parties 201039048	483.05-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201002041 201204019 201005060 201007060 201020034 201022023 201029031 201031034 201032045 201108041 201113034 201121021 201121021 201121032 201121032 201129043 201129055 201130011 201133013 201135032 201143020 201145025 201210044 201216040 <b>201217018 201217019</b>	<b>501.00-00</b>
	• Instrumentalities of U.S. 201105043 201149045	501.01-00

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
201102065 201102066 201126034 201126035 201144031 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 201215010 201215011 <b>201217018 201217019 201217020 201217022 201217026</b>	
<ul style="list-style-type: none"> <li>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
201039044 201044019 201047024 201203032	
<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026 201143022	
<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
201120035 201152021	
<ul style="list-style-type: none"> <li>• Unincorporated Associations</li> </ul>	501.03-04
201031033 201031035	
<ul style="list-style-type: none"> <li>• Corporations</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 201211026 201215011	
<ul style="list-style-type: none"> <li>• Civil Rights Groups</li> </ul>	501.03-07
<b>201217021</b>	
<ul style="list-style-type: none"> <li>• Educational Organizations</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>• Homes for Aged and Related Organizations (See Also 0501.04-02)</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> 201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042 201210041</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201016089 201128028 201138050 201215011</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201020021 201127013</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201110012</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201049043 201122027</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201126039 201037037</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201144030 201017067 201140028 201143020 201147033</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015</li> </ul>	501.03-23
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201114035 201128030</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067</li> </ul>	501.03-27
<ul style="list-style-type: none"> <li>• <i>Testing for Public Safety</i> 201123036 201125043</li> </ul>	501.03-28
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201048045 201102064 201144032 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071 201109029 201113041 201125045 201131026 201135032 201141021 201143020 201143023 201145025 201146023 201149031 201203024 201205012 201210043 201215011 201216040</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <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 201215014</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201127013 201142027 201214035</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201040019 201130009 201151027</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201121027 201121027 <b>201217022</b></li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201016088 201030035 201136027 201205011 201205015</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201018015 201024066 201040020 201050040 201105043 201107028 201110013 201116030 201150032 201150034 201150036 201205014 201205015 201213032 201215014</li> </ul>	501.06-00

• <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
• <i>Conduct of Business for Profit</i> 201150034	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201038015 <b>201217022</b>	501.06-03
• <i>Social Clubs</i> 201002043 201002044 201204018 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 201108039 201111015 201146022 201213033	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201025078 201039045	501.07-01
• <i>Distribution of Assets</i> 201204018 201032045 201213034 201213035	501.07-02
• <i>Leases or Sales of Club Property</i> 201002043 201003022 201204018	501.07-03
• <i>Business with Nonmembers</i> 201204018 201025078 201038021 201138054	501.07-05
• <i>Payment of Benefits to Members</i> 201028042	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201126040 201104045 201108040	501.08-00
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201022023 201024068 201121028 201121028 201131028	501.09-00
• <i>Permissible Benefits</i> 201131028	501.09-01
• <i>Inurement</i> 201028042 201128037	501.09-03
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201002040 201039037 201039038 201039039 201040034 201050034 201050036	501.10-00
• <i>Local Benevolent Life Insurance Associations, etc.</i> 201016090	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201016090	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067 201105047 201123038	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201016081 201123035 201123037 201143021	501.12-03
• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029	501.15-00
• <i>Organization of Past or Present Armed Forces Members</i> 201013054 201035035 201037035 201037036 201103062 201104046 201123040	501.19-00
• <i>Section 501(c)(25) Organizations</i> 201133011	501.25-00
• <i>Control of Corporation</i>	501.30-00

	• <i>Closely Controlled Organizations</i>	501.30-01
	201101036 201131026	
	• Income Inures v. does Not Inure to Private Individual	501.32-00
	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 201215012 201215013 <b>201217019</b>	
	• <i>Distribution of Assets to Private Individuals</i>	501.32-01
	201001023 201001024 201044017 201101036 201108042 201108048 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040	
	• Private v. Public Interest Served	501.33-00
	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 201215012 201215013 201216040 <b>201217019</b>	
	• <i>Trustees Serve Private Interest</i>	501.33-01
	201017067 201039046 201044017	
	• "Exclusively" Test	501.35-00
	201007060 201020034 201031035 201042040 201044018 201101036 201116028 201149045 201152019 201152020	
	• Business Activities	501.36-00
	201009015 201017066 201019033 201029036 201043052 201046016 201047033 201124025 201151026	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201039046 201046016 201108042 201117036 201119036 201149031 201150035 201205013 201210041	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201002041 201007060 201121032 201121032	
	• Future Status of Organizations Denied Exemption	503.03-00
	201002041 201007060 201017078 201035024 201035025 201035026 201035027 201035028 201035029 201035030 201035031 201035032 201035033 201035034 201209007 201209008	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201016088 201044018 201120036 201149031 201205011 201205013 <b>201217019</b>	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201007065 201032044 201130006 201132027 201216045	
	• Termination Under Section 507(a)(1)	507.01-00
	201007064 201013065 201013066 201020025 201133013	

	• Aggregate Tax Benefit 201013065 201013066	507.07-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• Disallowance of Certain Deductions 201016089	508.03-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	201027058 201149036 201149037 201149038 201149039 201149040 201149041 201149042	
	• Definitions	509.01-00
	• <i>Private Foundation</i> 201036025 201044019 201044023 201047024 201119036 201123036 201125043 201152021	509.01-01
	• Exceptions to Private Foundation Status 201044024 201044025	509.02-00
	• <i>Publicly Supported Organizations</i> 201119036	509.02-01
	• <i>Supporting Organizations</i> 201124024 201131027 201145025 201149044	509.02-02
	• <i>Churches</i> 201122027	509.02-04
	• Continuation of Private Foundation Status 201131027	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201206018 201015037 201121028 201121028 201149036 201149037 201149038 201149039 201149040 201149041 201149042	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201003023 201003024 201208038 201007063 201011035 201015037 201016082 201016083 201016085 201016086 201022022 201024069 201043041 201043050 201049047 201051024 201105043 201105049 201105050 201108037 201113035 201120028 201120029 201120030 201120031 201120032 201122025 201123036 201123044 201123045 201125043 201209014	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201206018 201024068 201134023	512.01-00
	• <i>Rents and Royalties</i> 201106019 201147035	512.01-01
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201123042 201123043	512.04-00
	• Fund-Raising Activities (See Also 0501.26-06) 201017066	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i> 201213034 201213035	512.09-03
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201012052 201015037 201105043 201123045 201128027 201130005 201131029	
	• Sales and Service to Public 201123045 201147035 201205013	513.04-00

<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201020022 201128027 201147035	<b>514.00-00</b>
	• Acquisition Indebtedness 201206018 201206018 201108037 201131029 201142026	514.07-00
<b>Section 527</b>	<b>Political Organizations</b> 201127013	<b>527.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201126001 201016008 201117024 201117025 201131004 201210007 201214016	<b>528.00-00</b>
	• Revocation of Election 201149023	528.04-00
	• Definition of Homeowners Association 201204017 201040019	528.05-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201017066	<b>534.00-00</b>
<b>Section 541</b>	<b>Imposition of Personal Holding Company Tax (Imposed v. Not Imposed)</b> 201037028	<b>541.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b> 201037028	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201026023 201109003 201119025 201135002 201205004	<b>562.00-00</b>
	• Preferential Dividends 201032033 201216031	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201002012 201008034 201008034 201045004 201049004 201140003 201202014	<b>565.00-00</b>
	• General Rule	565.01-00
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	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201016002 201110009	1256.07-05
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• Constant Interest Rate (Economic Accrual) 201049024	1272.01-00
<b>Section 1273</b>	<b>Determination of Amount of Original Issue Discount</b> 201126011	<b>1273.00-00</b>
	• Definition of Original Issue Discount	1273.01-00
	• <i>De Minimis Rule</i> 201049024	1273.01-03
<b>Section 1274</b>	<b>Determination of Issue Price in the Case of Certain Debt Instruments Is- sued for Property</b>	<b>1274.00-00</b>
	• Debt Instruments Subject to Section 1274 201126011	1274.04-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 201043004	1275.08-00

<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 201010002	<b>1276.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 201002001 201002029 201102044 201102045 201006001 201014003 201016003 201016004 201016005 201017025 201019010 201025005 201025006 201025008 201025009 201025010 201025011 201025012 201025013 201025014 201025015 201025016 201025017 201025025 201029016 201102044 201102045 201120009 201125004 201125005 201125006 201131018 201131019 201138017 201138018 201142012 201142013 201142014 201142015 201147023 201152013 201201013 201210017	1295.02-02
	• Election Requirements 201025007	1295.03-00
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201002005 201025020 201137006 201137006 201137007 201137007 201138023 201138024 201138025 201138026 201140018 201140019 201140020 201141014 201141015 201141016 201142017 201142018 201142019 201152007	<b>1296.00-00</b>
<b>Section 1297</b>	<b>Special Rules</b> 201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	<b>1297.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201024061 201125034	<b>1311.00-00</b>
	• Correction Not Barred v. Barred at Time of Error 201149027	1311.02-00
<b>Section 1312</b>	<b>Circumstances of Adjustment</b> 201102063 201102063 201149026	<b>1312.00-00</b>
	• Double Exclusion of an Item of Gross Income 201149027	1312.04-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201023056	<b>1341.00-00</b>
	• Amount Previously Included in Income v. Not Included 201125040	1341.02-00
<b>Section 1361</b>	<b>Definitions</b> 201126023 201144002 201144003 201015017 201039010 201049025 201115016 201119017 201128025 201203006 201216027	<b>1361.00-00</b>
	• 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 201214001	1361.01-04
	• Stock Owned by Husband and Wife 201102046 201102046	1361.02-00

	• Certain Trusts Permitted as Shareholders	1361.03-00
	201002007 201102046 201102046 201122003 201216034	
	• <i>Grantor Trusts</i>	1361.03-01
	201039010 201216025 201216034	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016 201151004 201203011	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	201144018 201114002 201122003 201201006	
	• Qualified Subchapter S Subsidiary	1361.05-00
	201001006 201208011 201208022 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008 201147011 201211009 201216015 201216027	
<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 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 <b>201217006 201217009 201217013</b>	
	• Eligible v. Ineligible	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 <b>201217009</b>	
	• <i>Shareholder Consent</i>	1362.01-01
	201017030 201017038 201025002 201030018 201051008 201103005	
	• <i>Election After Termination</i>	1362.01-02
	201126025 201144009 201206009 201206009 201047007 201050021 201146001 201146002 <b>201217009</b>	

• *Late Elections*

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 201213003 201213009 201213020 201214008 201214011  
201214017 201215001 201216016 201216028 201216030 **201217007 201217016**

• *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 **201217009**

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 201029005 201032020 201034016 201050021 201106002  
201123012 201146001 201146002 **201217009**

• *Passive Investment Income*

1362.02-03

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

	• Inadvertent Terminations	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 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 201216025 201216032 <b>201217006 201217008 201217009 201217010</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 201216027	
	• 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 201216011	

	• Patronage Dividends 201008043 201008043	1382.02-00
<b>Section 1397</b>	<b>Empowerment Zone - Other definitions and special rules</b> 201025063	<b>1397.00-00</b>
<b>Section 1397C</b>	<b>Qualified Zone Property Defined</b> 201132016	<b>1397C.00-00</b>
<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 201119031	1401.02-00
<b>Section 1402</b>	<b>Definitions</b> 201109027 201119032	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 201101010	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201024002 201027046 201032016 201202001	<b>1441.00-00</b>
	• 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
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 201011031 201028040 201032016	<b>1445.00-00</b>
	• 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
<b>Section 1446</b>	<b>Withholding Tax Paid by Partnerships with Foreign Partners</b> 201112011	<b>1446.00-00</b>
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201144015 201120014 201213012	<b>1501.00-00</b>
<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 201213012 201213013 201214012 201214015 <b>201217014</b>	<b>1502.00-00</b>
	• 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	
• <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 <b>201217014</b>	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	

	• 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 201216018	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 201213012 201214020	<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 201213012 201214020	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 201216013 201216037	<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 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	
<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 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
<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 201216045	
	• 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
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**Section 7701**

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**7701.00-00**

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201216051

7805.04-01

**Section 7872**

**Treatment of Loans with Below Market Interest Rates**  
201126011 201042007 201042008

**7872.00-00**

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>	9100.26-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• Not Able to Identify Under Present List

9999.98-00

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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