

Publication 1078  
Issue: 05/11/2012

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,  
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**408A 0000**

201204027

<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b> 201203015	<b>34.00-00</b>
<b>Section 40</b>	<b>Alcohol Used as Fuel</b> 201203015	<b>40.00-00</b>
<b>Section 42</b>	<b>Low-Income Housing Credit</b> 201206002 201206002 201218006	<b>42.00-00</b>
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b> 201205005 201210022 201210023 201216017	<b>45.00-00</b>
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 201208035	<b>48.00-00</b>
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 201207001 201208003 201208004 201218003	<b>61.00-00</b>
	• Damages, Court Awards, Settlements 201203013 201208030	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> <b>201219021</b>	62.02-02
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b> 201206005 201206005	<b>71.00-00</b>
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 201217017	<b>101.00-00</b>
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations)</b> 201213010	<b>103.00-00</b>
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 201210012	<b>104.00-00</b>
	• Workmen's Compensation 201211003	104.02-00
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 201218011	<b>108.00-00</b>
	• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007	108.01-00
	• Reduction of Tax Attributes	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007	108.02-01
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 201202012 201210014 <b>201219006 201219012</b>	<b>115.00-00</b>
	• Essential Governmental Function <b>201219006</b>	115.03-00
<b>Section 132</b>	<b>Certain Fringe Benefits</b>	<b>132.00-00</b>
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe	132.04-00

	• <i>In General</i> <b>201219021</b>	132.04-01
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201213010 201216009	<b>141.00-00</b>
<b>Section 152</b>	<b>Dependent Defined</b> 201212016	<b>152.00-00</b>
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 201213023	<b>162.00-00</b>
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> <b>201219009 201219010 201219011</b>	162.04-03
	• Stock Reacquisition Expenses 201204010	162.34-00
<b>Section 163</b>	<b>Interest</b> 201207009	<b>163.00-00</b>
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
<b>Section 164</b>	<b>Taxes</b> 201202004	<b>164.00-00</b>
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Casualty and Theft 201213022	165.04-00
<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	• Basis 201214007	167.07-00
	• Date Property Placed in Service 201205005	167.19-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029	168.20-00

	• Property Used Predominantly Outside the United States 201216008	168.25-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	• Qualified Conservation Contribution 201212009 201212010	170.14-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b>	<b>197.00-00</b>
	201203004	
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b>	<b>215.00-00</b>
	201206005 201206005	
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	• Permanent Improvements 201213023	263.03-00
	• Interest and Carrying Costs - Straddles 201212014	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b>	<b>267.00-00</b>
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Percentage Disallowance for Meals and Entertainment Deductions <b>201219021</b>	274.14-00
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002	
	• Disproportionate Redemption of stock 201202010 201202020	302.02-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	• Disproportionate Distributions 201213011	305.04-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b>	<b>331.00-00</b>
	201211020	
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018	332.01-00

	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012	<b>338.00-00</b>
	• Express Election 201214018	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201206010	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014	<b>351.00-00</b>
	• Series of Transactions 201212001	351.02-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201202007 201208017 201213001 201213005 201216027	<b>355.00-00</b>
	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027	355.01-00
	• <i>Split-Off</i> 201208017 201213001 201213002 201213005	355.01-01
	• Active Business <b>201219003</b>	355.03-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 201201012 201212001 201213019 201213021 201214013 201216027	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021	368.01-00
	• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 <b>201219003</b>	368.04-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019	368.06-00
	• Continuity of Interest Rule 201214013	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Transfers to Controlled Corporations</i> 201214013	368.08-08
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036	368.14-00

<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007	<b>382.00-00</b>
	• Definitions and Special Rules 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• New Financial Products 201209006	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022	<b>401.00-00</b>
	• Required Distributions 201202042 201208039	401.06-00
	• <i>In General</i> 201203033 201210047	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045	401.06-02
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 201201018 201204025 201209015 201211030 201212023 201216047	<b>402.00-00</b>
	• Rollover Contributions 201211031 201215015	402.08-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	• Rollover Amounts 201212023	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206022 201206024 201206024 201208043 201218024	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039	<b>408.00-00</b>
	• Rollover Contributions 201203034 201204024 201205021 201206023 201206023 201206025 201206025 201206026 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 <b>201219035 201219039</b>	408.03-00
<b>Section 408A</b>	<b>Roth IRA</b> <b>201219035 201219036 201219037</b>	<b>408A.00-00</b>
<b>Section 412</b>	<b>Minimum Funding Standards</b> 201205020 201208042	<b>412.00-00</b>
	• Minimum Funding Waiver 201204022 201204023 201204026 201206021 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 <b>201219038</b>	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	• Church Plan 201215018	414.08-00

<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	• Change of Methods (Permissible v. Not Permissible) 201202021	446.04-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>	<b>451.00-00</b>
	201203013	
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016	468A.01-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036	
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033	472.01-00
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	201204019 201210044 201216040 201217018 201217019 201218041 <b>201219024</b> <b>201219025</b>	
	• Religious, Charitable, etc., Institutions and Community Chest 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 <b>201219025 201219026 201219027 201219029</b>	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032	501.03-01
	• <i>Trusts</i> <b>201219029</b>	501.03-03
	• <i>Corporations</i> 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 <b>201219025 201219028</b>	501.03-05
	• <i>Civil Rights Groups</i> 201217021	501.03-07
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041	501.03-11
	• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011	501.03-15



• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020	501.03-19
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034	501.03-33
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 <b>201219030 201219031</b>	501.04-00
• <i>Political Activities Organizations</i> 201214035	501.04-03
• <i>Homeowners Association</i> 201204017	501.04-07
• <i>Labor Organizations</i> 201217022	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032	501.06-01
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• <i>Social Clubs</i> 201204018 201213033 <b>201219032</b>	501.07-00
• <i>Profit v. Not for Profit</i> 201204018	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018	501.07-03
• <i>Business with Nonmembers</i> 201204018 <b>201219032</b>	501.07-05
• <i>Payment of Benefits to Members</i> <b>201219032</b>	501.07-06
• <i>Organization of Past or Present Armed Forces Members</i> 201218020	501.19-00
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.27-00
• <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 <b>201219028</b> <b>201219032</b>	501.32-00

	• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021	501.32-01
	• Private v. Public Interest Served 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 <b>201219028 201219029</b>	501.33-00
	• Business Activities	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021	501.36-03
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201209007 201209008	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045	<b>507.00-00</b>
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201206018 <b>201219024</b>	<b>511.00-00</b>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201206018	512.01-00
	• 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>201219024 201219031</b>	<b>513.00-00</b>
	• Sales and Service to Public 201205013	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	• Acquisition Indebtedness 201206018 201206018	514.07-00
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016	<b>528.00-00</b>
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<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> 201205004	<b>562.00-00</b>
	• Preferential Dividends 201216031	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014	<b>565.00-00</b>
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045	<b>642.00-00</b>
	• Charitable Deduction 201202019	642.03-00
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	• General Powers of Administration 201216034	675.04-00
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019	704.01-04
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201201007 201201014 201213006 201213024 201214006	<b>754.00-00</b>
	• Timeliness of Election 201201007 201201014	754.02-00
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b>	<b>831.00-00</b>
	• Whether Company Qualifies as Insurance Company <b>201219009 201219010 201219011</b>	831.03-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	• Gross Income Requirement 201206015 201206015	851.02-00
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007	<b>856.00-00</b>

	• Rents From Real Property 201206001	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002	856.07-00
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest 201205007	861.02-00
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 201210019 201210020	861.09-06
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020	864.04-00
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b>	<b>887.00-00</b>
	201212012	
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• Foreign Base Company Sales Income 201206003 201206003	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	• Pledges and Guarantees 201203010	956.05-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	• Election 201216006	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010 201218003	
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	• Like Kind Property 201216007	1031.02-00
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b>	<b>1041.00-00</b>
	201206005 201206005	
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b>	<b>1221.00-00</b>
	201203003 201208038 201209014	
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b>	<b>1223.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010	
<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00

<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> 201201013 201210017	1295.02-02
<b>Section 1311</b>	<b>Correction of Error</b>	<b>1311.00-00</b>
	201208027	
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	201203006 201216027	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005	1361.01-02
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011	1361.03-02
	• <i>Electing Small Business Trusts</i> 201201006	1361.03-03
	• Qualified Subchapter S Subsidiary 201208011 201208022 201211009 201216015 201216027	1361.05-00
<b>Section 1362</b>	<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
	201201006 201205002 201205006 201206009 201206009 201206011 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 <b>201219014</b>	
	• Eligible v. Ineligible 201205002 201206009 201206009 201217009	1362.01-00
	• <i>Election After Termination</i> 201206009 201206009 201217009	1362.01-02
	• <i>Late Elections</i> 201201006 201202016 201203009 201203011 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 <b>201219008</b> <b>201219014</b>	1362.01-03
	• Termination of Election 201201006 201205002 201206009 201206009 201217009	1362.02-00
	• <i>Ceases to be Small Business Corporation</i> 201206009 201206009 201217009	1362.02-02
	• Inadvertent Terminations 201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010	1362.04-00

<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027	<b>1368.00-00</b>	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 <b>201219003</b>	<b>1374.00-00</b>	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 <b>201219001</b>	<b>1382.00-00</b>	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001	<b>1441.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014	<b>1502.00-00</b>	
	• Intercompany Transactions 201208034	1502.13-00	
	• <i>Stock of Members</i> 201210018	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Consolidated Net Operating Loss Deduction 201206006 201206006 201208001 201208032 201214019	1502.21-00	
	• Investment Adjustment 201213013 201214012	1502.32-00	
	• Life and Non-Life 201210015 201213012	1502.50-00	
	• Filing Requirements 201202008 201202009 201214015 201217014	1502.75-00	
	• Intercompany Transactions 201208034	1502.93-00	
	• Stock Transactions 201208034	1502.94-00	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00	
	• <i>Apportionment</i> 201207003	1502.98-05	
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018	1502.99-00	
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020	<b>1504.00-00</b>	
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020	1504.02-00	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005	<b>2001.00-00</b>	
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037	<b>2032.00-00</b>	

<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003	<b>2036.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201218003	<b>2038.00-00</b>
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201209003 201210008 201214022 201218003	<b>2041.00-00</b>
	• General Power v. Not a General Power 201207001 201208003 201208004	2041.03-00
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005 201206005	<b>2043.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005 201206005	<b>2053.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201216045	<b>2055.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201216010 201218003	<b>2501.00-00</b>
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002	2501.01-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests 201208026	2503.03-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201206005 201206005	<b>2511.00-00</b>
	• Gifts Indirectly Made 201208026	2511.04-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 201206005 201206005	<b>2512.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201210008	<b>2514.00-00</b>
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 201206005 201206005	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 201208005	<b>2518.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b> 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003	<b>2601.00-00</b>
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002	2601.03-01
	• Transitional Rules 201216010	2601.04-00

<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b> 201210008	<b>2632.00-00</b>
<b>Section 2642</b>	<b>Inclusion Ratio</b> 201217011 201217012	<b>2642.00-00</b>
	• Inclusion Ratio Defined 201210008	2642.01-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	• Transferor Defined 201210008	2652.01-00
	• <i>Special Election for QTIP</i> 201217011	2652.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028	<b>3101.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023	<b>3121.00-00</b>
	• Wages 201201003 201216038	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003	3121.01-11
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008	3401.01-00
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026	<b>4261.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 201216045	<b>4941.00-00</b>
	• Definition of Self-Dealing 201206019 201206019	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201216045	<b>4942.00-00</b>
	• Definitions of Principal Terms	4942.03-00
	• <i>Set-Asides</i> 201210040	4942.03-07
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 201216045	<b>4943.00-00</b>
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 201216045	<b>4944.00-00</b>
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201216045	<b>4945.00-00</b>



	• Definition of Taxable Expenditure	4945.04-00
	• <i>Grants to Individuals</i>	4945.04-04
	201202030 201202031 201202032 201202033 201202034 201202035 201202036 201202037 201203026 201203027 201203028 201203029 201204014 201204015 201205016 201205017 201205018 201205019 201207010 201207011 201207012 201208037 201210038 201210039 201211027 201211028 201211029 201214032 201214033 201216041 201216042 201216043 201216044 201217023 201217024 201217027 <b>201219033 201219034</b>	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	201212013	
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b>	<b>4980B.00-00</b>
	201212011	
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b>	<b>4982.00-00</b>
	• Election to Use Taxable Year	4982.06-00
	201202006	
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems	6001.03-00
	201210028	
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b>	<b>6012.00-00</b>
	• Individuals	6012.01-00
	201211015	
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b>	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i>	6013.01-01
	201211015	
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b>	<b>6033.00-00</b>
	201217025	
	• Exempt v. Non Exempt From Filing	6033.01-00
	201204016 201217025	
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b>	<b>6034A.00-00</b>
	201207006	
<b>Section 6041</b>	<b>Information at Source</b>	<b>6041.00-00</b>
	201201001 <b>201219013</b>	
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b>	<b>6048.00-00</b>
	201208028	
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b>	<b>6050P.00-00</b>
	201217001	
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b>	<b>6061.00-00</b>
	201210031 201214027	
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b>	<b>6081.00-00</b>
	201202005	
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b>	<b>6103.00-00</b>
	• General Rule	6103.01-00
	201218013	

	• Disclosure Pursuant to Taxpayer's Consent 201214024	6103.03-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036	6103.08-00
	• Disclosure for Certain Tax Administration Services <b>201219020</b>	6103.14-00
<b>Section 6201</b>	<b>Assessment Authority</b>	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022	6201.01-00
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008	<b>6221.00-00</b>
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 <b>201219018</b>	<b>6223.00-00</b>
	• Information for Secretary's Notices 201210030	6223.02-00
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b>	<b>6224.00-00</b>
	• Partner May Waive Rights	6224.01-00
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035	6224.01-05
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 <b>201219016</b>	<b>6229.00-00</b>
	• Extension by Agreement 201211012	6229.02-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009	<b>6230.00-00</b>
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023	<b>6231.00-00</b>
	• Partnerships	6231.01-00
	• <i>Exception for Small Partnerships</i> <b>201219022</b>	6231.01-01
	• Partnership Item 201210034 201211013	6231.03-00
	• Affected Item 201206017 201206017 201210036	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 <b>201219017 201219019 201219023</b>	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025	6231.13-00
	• Regulations with Respect to Certain Special Enforcement Areas 201211017	6231.14-00

<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039	<b>6321.00-00</b>
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201211023	<b>6323.00-00</b>
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> • Estate Tax Liens 201210032 201214031	<b>6324.00-00</b> 6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 • Certificate of Discharge 201214028	<b>6325.00-00</b> 6325.03-00
<b>Section 6331</b>	<b>Levy and Distraint</b> • Levy Procedure 201214030	<b>6331.00-00</b> 6331.18-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016	<b>6333.00-00</b>
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> • Credit of Overpayment Against Any Tax Liability 201214028 • Refund Subject to Off-Set 201204009 • Access to Refund 6402.03-00 • <i>Assignment of Refund Check</i> 201211024	<b>6402.00-00</b> 6402.01-00 6402.02-00 6402.03-00 6402.03-01
<b>Section 6404</b>	<b>Abatements</b> 201215006	<b>6404.00-00</b>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 6501.04-00 • <i>Information Returns</i> 201206014 201206014 6501.04-03 • <i>Amended Returns</i> 201206014 201206014 6501.04-11 • Waiver of Limitation (Waived v. Not Waived) 201206016 201206016 6501.08-00 • <i>Amended Returns as Waivers</i> 201206014 201206014 6501.08-05	<b>6501.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 • Limitation of Amount 201210029 6511.01-00 • <i>No Return Filed</i> 201210029 6511.01-02	<b>6511.00-00</b>

	• Special Rules	6511.03-00
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008	6511.03-03
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033	6511.09-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201210033	<b>6651.00-00</b>
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026	<b>6662.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	• Reasonable Cause Exception 201202026	6664.03-00
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028	<b>6677.00-00</b>
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014	<b>6701.00-00</b>
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020	<b>6901.00-00</b>
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
<b>Section 7425</b>	<b>Discharge of Liens</b>	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035	<b>7453.00-00</b>
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 201212017	7605.01-00

<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	201201008 201202011 201202013 201205007 201206007 201206007 201206008 201206008 201206012 201206012 201206013 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 <b>201219007</b>	
	• Associations v. Corporations 201208020	7701.01-00
	• Association v. Trust	7701.03-00
	• <i>Liquidating Trusts</i> 201208036	7701.03-06
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	201213004	
	• Qualifying Income 201201002 201206004 201206004 201208021 201216022 201217005	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051	7805.04-01
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	201201010 201201011 201201015 201202005 201202015 201202017 201204027 201206007 201206007 201206008 201206008 201206012 201206012 201208011 201208012 201208022 201209004 201210006 201210021 201212002 201212003 201212004 201212005 201212006 201212007 201213008 201213017 201213024 201214002 201214004 201214006 201216012 201216013 201216014 201216015 201216024 201216037 201217003 201217004 201217011 201217012 201217015 201218005 201218007 201218037 <b>201219002 201219004 201219005 201219035</b> <b>201219036 201219037</b>	
	• Section 42; Low-Income Housing Credit 201206002 201206002 201218006	9100.01-00
	• Section 59(e) 201210011	9100.02-00
	• Section 168; MACRS 201205003 201210011	9100.04-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206005 201206010 201206010 201214018	9100.06-00
	• Section 472; LIFO Election 201208033	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006	9100.15-00
	• Other 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018	9100.22-00
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019	9100.26-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	201201008 201202013 201206013 201206013 201208009 201208010 201208020	
	201213007 201213009 201213015 201213017 201215001 201215002 201215003	
	201216001 201216002 201216003 201216004 201216012 201216014 201216020	
	201216021 201216024 201217002 <b>201219007</b>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 <b>201219002 201219004</b>	
	• <i>Italy</i>	9114.03-20
	201212008	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025	
	• Not Able to Identify Under Present List	9999.98-00
	201201001 201202022 201202029 201202041 201203005 201203014 201203015	
	201204012 201205009 201205009 201205023 201205024 201206001 201206020	
	201206020 201208029 201208029 201208044 201209004 201210004 201210005	
	201210007 201210027 201211014 201211021 201212015 201212018 201214003	
	201214005 201214016 201214025 201214029 201216011 201216046 201216048	
	201218010 201218028 201218029 201218030 201218031 201218032 201218033	
	201218034 201218035 201218038 <b>201219001 201219003 201219015</b>	

