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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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Department of the Treasury  
**Internal Revenue Service**

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	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01

	• Assets for Control of Transferee (Type "D")	368.04-00
	201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201314001 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201315016 201325009	
	• Recapitalization (Type "E")	368.05-00
	201308001 201315009 201315020 201315021	
	• Change in Identity, etc. (Type "F")	368.06-00
	201201004 201201012 201208019 201314003 201326006 201228030 201236014 201239003 201250004 201252011 201252014 201316017 201322008 <b>201328003</b>	
	• Continuity of Interest Rule	368.08-00
	201214013 201224006 201247009	
	• <i>Related party Acquisitions</i>	368.08-03
	201214013	
	• <i>Business Enterprise Continuity</i>	368.08-06
	201314028 201247009	
	• <i>Historic Business Assets</i>	368.08-07
	201224006	
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	201214013 201224006 201234009 201240016	
	• Plan of Reorganization	368.09-00
	• <i>Several Steps</i>	368.09-01
	201252014	
	• Transactions Involving Two or More Investment Companies	368.13-00
	201247009	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	201208036 201230020	
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	201208002 201215007 201314035 201326013 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201309013 201322032 <b>201328027</b>	
	• Definitions and Special Rules	382.11-00
	201215007	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007	
	• Operating Rules	382.12-00
	201322032	
	• <i>Title 11 or Similar Case</i>	382.12-08
	201306003 201322032 <b>201328027</b>	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017	
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	• New Financial Products 201209006 201226026	385.03-00
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	• Impossibility of Diversion 201228055	401.03-00
	• Required Distributions 201202042 201208039 201318033 201320021	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
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	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
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	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00

	• Rollover Contributions	408.03-00
	201203034 201204024 201205021 201206023 201206023 201206025 201206025 201206026 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201224047 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011 201228044 201228046 201228047 201229013 201229014 201230027 201230028 201230032 201231019 201231020 201233024 201233025 201234031 201234033 201235026 201235027 201235028 201235030 201236034 201236036 201236037 201236038 201236039 201237025 201237026 201237027 201237028 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246042 201246043 201246043 201246044 201246044 201246045 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309021 201309022 201309022 201309023 201309023 201309024 201309024 201309025 201309025 201309026 201309026 201309028 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 <b>201328036</b>	
	• Distributions	408.06-00
	201318033	
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	201219035 201219036 201219037 201230029 201242018 201320022	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030	
	• Minimum Funding Waiver	412.06-00
	201204022 201204023 201204026 201206021 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201309027 201318030 201319036 201322051 201323042 201323043	
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	201305021	
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	201225019	
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	201228035	

	• Change of Methods (Permissible v. Not Permissible) 201202021	446.04-00
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	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
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	• Revocation of Elections 201232021	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001	453.09-01
	• Gross Profit Ration Calculation 201203017	453.16-00
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	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006	<b>461.00-00</b>
	• Accrual Method 201246029 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
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<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
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<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246009 201246010 201246010 201246011 201246011 201250006 201250007	468A.04-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036	
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201244017 201312041 201324018	
	• Passive Activity Defined	469.03-00
	• <i>Definition of Activity</i> 201221012	469.03-03
	• Material Participation Defined 201317010	469.08-00
	• Real Property Business 201321021	469.14-00
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<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	201238025	
	• Treatment of Securities Marked to Market 201314042	475.01-00
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	• Securities Traders 201239004	475.08-00
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Section 501

**Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**

501.00-00

201204019 201210044 201216040 201217018 201217019 201224033 201224036  
 201218041 201219024 201219025 201221023 201229001 201229010 201230025  
 201232036 201233017 201234030 201236032 201242014 201242015 201242017  
 201244021 201245021 201303017 201305013 201311028 201311029 201313034  
 201317011 201319031 201322041 201323024 201325017

• Title-Holding Company  
 201309014 201309014

501.02-00

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
 201203030 201203031 201206018 201206018 201209009 201209010 201210041  
 201210044 201215010 201215011 201217018 201217019 201217020 201217022  
 201217026 201224033 201224036 201314049 201314058 201218016 201218017  
 201218019 201218022 201218023 201218041 201219025 201219026 201219027  
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 201226029 201229001 201229010 201231012 201231017 201232034 201232036  
 201235021 201235022 201239011 201240028 201240029 201240036 201241009  
 201241011 201242014 201244021 201245021 201245022 201245023 201245024  
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 201309015 201309015 201309016 201309016 201309018 201309018 201313033  
 201315027 201317020 201318009 201318012 201318017 201318027 201321024  
 201321025 201322042 201322045 201323024 201323025 201323030 201323034  
 201324020 201325015 201325017 201327011 201327012 201327013 201327014  
 201327018 201327019 **201328035**

• *Employee Benefit Organization (See Also 0501.09-00)*  
 201203032 201313033

501.03-01

• *Trusts*

501.03-03

201219029 201237019 201306023 201317011

• *Unincorporated Associations*  
 201241010

501.03-04

• *Corporations*

501.03-05

201202038 201204019 201204020 201204021 201205011 201210041 201211026  
 201215011 201224033 201224036 201218041 201219025 201219028 201227006  
 201228042 201229001 201229010 201230025 201233018 201236033 201241011  
 201242014 201244021 201245021 201325014

• *Civil Rights Groups*  
 201217021

501.03-07

• *Educational Organizations*

501.03-08

201252025 201303018 201304011 201305013 201323025 201327015 201327015

• *Hospitals and Health Clinics (See Also 0501.06-03)*  
 201210041 201317012 **201328035**

501.03-11

• *Libraries, Museums, etc.*  
 201221024

501.03-13

• *Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)*  
 201215011 201322041

501.03-15

• *Public Recreation Facilities and Athletic Organizations*  
 201204020

501.03-19

• *Religious Organizations*

501.03-20

201232034 201236033 201246041 201246041 201251018 201310045 201325017  
 201327018

• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011	501.03-25
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201314047 201314049 201234030 201250027 201250028 201305013 201306028 201317012 201322041 201323037 201327017	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 201224031 201224034 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016	501.04-00
• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032	501.04-01
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029	501.04-03
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016	501.04-07
• <i>Labor Organizations</i> 201217022 201311031	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201246039 201321026	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015	501.06-01
• <i>Conduct of Business for Profit</i> 201327015	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033	501.07-00
• <i>Profit v. Not for Profit</i> 201204018	501.07-01

<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201224037 201221030 201250023 201250024 201251023</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201224037 201221030 201250023 201250024 201251023</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201309017</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023</li> </ul>	501.31-00

	• Income Inures v. does Not Inure to Private Individual	501.32-00
	201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201314045 201314048 201314049 201326019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201315029 201323028 201323035	
	• <i>Distribution of Assets to Private Individuals</i>	501.32-01
	201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201314048 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201315029 201323028	
	• Private v. Public Interest Served	501.33-00
	201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201224031 201224034 201314045 201314046 201314047 201314048 201314049 201326019 201218021 201219028 201219029 201221023 201223020 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201315029 201322053 201323028 201323035	
	• <i>Trustees Serve Private Interest</i>	501.33-01
	201226029 201228041 201236033 201315028	
	• "Exclusively" Test	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053	
	• Business Activities	501.36-00
	201314047 201234029 201250029 201310046	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201314045 201314049 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201309019 201311029	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025	
	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037	
	• Legislative and Political Propaganda Activities	501.38-00
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
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**Section 9100**

**Extension of Time for Making Certain Elections**

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• Section 42; Low-Income Housing Credit 9100.01-00  
201206002 201206002 201218006 201243011 201243011 201302014 **201328002**

• Section 59(e) 9100.02-00  
201210011 201236013

• *Development Expenditures* 9100.02-05  
201240011

• Section 168; MACRS 9100.04-00  
201205003 201210011 201314009 201314033 201230002 201232001 201236010  
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201316006 201316007 201320013 201320015

• Section 266; Carrying Charges 9100.05-00  
201319008

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
201206005 201206005 201206010 201206010 201214018 201246021 201246021  
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• Section 442; Accounting Periods 9100.09-00  
201224024 201305009 201311019 201311020 201312026

• Section 446 9100.10-00  
201224016 201224017 201303002 201311012 201318007

• <i>Accounting Methods</i>	9100.10-01
201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004 201303002 201311012 201318007	
• Section 472; LIFO Election	9100.11-00
201208033 201232012 201232013 201233005 201317006	
• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
201245008	
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
201201007 201201014 201213006 201213024 201214006 201314013 201240008 201250012 201251004 201311016	
• Section 1502; Election to File Consolidated Return	9100.20-00
201249007 201251008 201319005 201323010	
• Other	9100.22-00
201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201314019 201314027 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246023 201246024 201246024 201246025 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 <b>201328028</b>	
• 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
201202019	
• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
201249005 201250010 201310015	
• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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**Section 9114**

**Tax Conventions (See Also 894.01-00 through 894.12-00)**

**9114.00-00**

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 201224015 201314019 201314027 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201309001	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025 201310032 201319019	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023	

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
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201323021 201323023 **201328023**