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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**

**UNMATCHED TRANSACTIONS**

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	• Active Business 201219003 201251006 201333003	355.03-00
	• <i>Five-Year Requirement</i> 201251006	355.03-01
	• Business Purpose 201308017 201308018	355.04-00
	• Distributions Within a Consolidated Group 201305003	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006	357.02-02
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b> 201228033	<b>361.00-00</b>
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02

<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201330022 201341026 201349006	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016	
	• <i>Substantially All the Property</i>	368.03-01
	201247009	
	• Assets for Control of Transferee (Type "D")	368.04-00
	201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007	
	• Recapitalization (Type "E")	368.05-00
	201308001 201315009 201315020 201315021	
	• Change in Identity, etc. (Type "F")	368.06-00
	201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001	
	• 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
	201247009 201314028	
	• <i>Historic Business Assets</i>	368.08-07
	201224006	
	• <i>Transfers to Controlled Corporations</i>	368.08-08
	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	
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting	381.04-00
	201237012 201343012	

<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012 201345023 201350006	
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006	382.07-05
	• Definitions and Special Rules 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• Operating Rules 201322032 201335012	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028	
	• 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
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201331009 201331010 201343029	
	• Foreign Situs Trust 201341039	402.03-00
	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00

	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013	
	• Tax on Lump Sum Distributions	402.09-00
	201241019	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040	
<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>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Rollover Contributions	408.03-00
	201203034 201204024 201205021 201206023 201206025 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201224047 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 201246043 201246044 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 201309022 201309023 201309024 201309025 201309026 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 201328036 201330046 201330046 201331010 201331011 201331012 201332016 201333021 201333022 201333023 201334046 201336021 201336022 201336023 201338056 201338057 201338058 201339002 201339003 201340023 201340024 201340025 201342015 201342016 201342017 201342019 201343030 201344012 201345037 201345038 201345039 201345040 201347025 201347026 201347027 201347029 201348017 201348018 201349025 201349026 201350049 <b>201351031</b>	
	• Distributions	408.06-00
	201318033	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	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 201330030 201330030	
	• Minimum Funding Waiver	412.06-00
	201204022 201204023 201204026 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 201341040	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026 <b>201351030</b>	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201339004 201345041 201349027 201350048	
	• Certain Employee Contributions	414.09-00
	201305021 201340026 <b>201351030</b>	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	• Limitation for Defined Benefit Plans	415.01-00
	• <i>Qualified Participant</i>	415.01-05
	201347028	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• Aggregation Rules	419.13-00
	201225019	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election	444.04-00
	201302022	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	201228035 201350033	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	201202021 201345025	
<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 201321023	
	• Tax Refunds	451.08-00
	201231011	
	• Constructive Receipt	451.14-00
	201321023 201327002	
	• <i>Payments to Third Person</i>	451.14-03
	201321023	
	• Accrual Method	451.19-00
	201321023	
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	• Disposition of Obligations	453.05-00
	201248006 201248007 201248008	
	• Revocation of Elections	453.08-00
	201232021 201332009	
	• Contingent Payment Sales	453.09-00
	201241001	

	• <i>Alternative Basis Recovery</i> 201241001	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 <b>201351001</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 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012	<b>461.00-00</b>
	• Accrual Method 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
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028	465.01-02
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<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 201345019	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010	468A.04-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019	<b>468B.00-00</b>

	• Taxation of Designated Settlement Funds 201347019	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018	<b>469.00-00</b>
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021	469.14-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004	481.02-02
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201333014 201335014 201338052 201340020 201347022 201350044	<b>501.00-00</b>
	• Title-Holding Company 201309014	501.02-00

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
<ul style="list-style-type: none"> <li>201202039 201202040 201203019 201203020 201203021 201203022 201203023</li> <li>201203030 201203031 201206018 201209009 201209010 201210041 201210044</li> <li>201215010 201215011 201217018 201217019 201217020 201217022 201217026</li> <li>201218016 201218017 201218019 201218022 201218023 201218041 201219025</li> <li>201219026 201219027 201219029 201221022 201221023 201224033 201224036</li> <li>201225014 201225015 201225016 201225017 201226029 201229001 201229010</li> <li>201231012 201231017 201232034 201232036 201235021 201235022 201239011</li> <li>201240028 201240029 201240036 201241009 201241011 201242014 201244021</li> <li>201245021 201245022 201245023 201245024 201245025 201245026 201245027</li> <li>201247016 201249016 201250027 201251018 201252020 201252021 201252022</li> <li>201252023 201252028 201304011 201309015 201309016 201309018 201313033</li> <li>201314049 201314058 201315027 201317020 201318009 201318012 201318017</li> <li>201318027 201321024 201321025 201322042 201322045 201323024 201323025</li> <li>201323030 201323034 201324020 201325015 201325017 201327011 201327012</li> <li>201327013 201327014 201327018 201327019 201328035 201329018 201329019</li> <li>201329020 201329021 201330037 201330040 201330042 201330037 201330040</li> <li>201330042 201332013 201333015 201333016 201335015 201335016 201335025</li> <li>201335026 201335027 201338049 201338052 201338054 201338059 201342011</li> <li>201345030 201345031 201349016 201349017 201349022 201349024 201350041</li> <li>201350042 201350044 201350045 201350046 <b>201351028</b></li> </ul>	
<ul style="list-style-type: none"> <li>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
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<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
<ul style="list-style-type: none"> <li>201335014 201335023</li> </ul>	
<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
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<ul style="list-style-type: none"> <li>201241010</li> </ul>	
<ul style="list-style-type: none"> <li>• Corporations</li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>201217021</li> </ul>	
<ul style="list-style-type: none"> <li>• Educational Organizations</li> </ul>	501.03-08
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<ul style="list-style-type: none"> <li>• Hospitals and Health Clinics (See Also 0501.06-03)</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>201210041 201317012 201328035</li> </ul>	
<ul style="list-style-type: none"> <li>• Libraries, Museums, etc.</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>201221024</li> </ul>	
<ul style="list-style-type: none"> <li>• Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>201215011 201322041 201335024</li> </ul>	
<ul style="list-style-type: none"> <li>• Prevention of Cruelty Groups</li> </ul>	501.03-18
<ul style="list-style-type: none"> <li>201337017</li> </ul>	
<ul style="list-style-type: none"> <li>• Public Recreation Facilities and Athletic Organizations</li> </ul>	501.03-19
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<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 <b>201351029</b></li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034</li> </ul>	501.03-33
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<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03
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<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
<p>201201006 201205002 201206009 201217009 201226013 201232023 201237001  201238017 201243009 201252001 201306004 201306005 201320008 201337001  201345021</p>	
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**Section 1366**

**Pass-Thru of Items to Shareholders**  
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**1366.00-00**

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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011</li> </ul>	9100.20-00



<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
<p>201202017 201206006 201207003 201208001 201208032 201210009 201210013  201213014 201214019 201216006 201216018 201221003 201223003 201223004  201224003 201224015 201224025 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 201246024  201246025 201247005 201248012 201249004 201249010 201250002 201252006  201301009 201304001 201305002 201305005 201305010 201306001 201307003  201308003 201308006 201308007 201309001 201310018 201310024 201310025  201312019 201312024 201312025 201314019 201314027 201315002 201316008  201322002 201322034 201323008 201323011 201325004 201327001 201327004  201327005 201328028 201329001 201329007 201329008 201329009 201329010  201329011 201329012 201329013 201329014 201330001 201330001 201332003  201334010 201335002 201335007 201335010 201335012 201336002 201336004  201336008 201336010 201336011 201336013 201337005 201337006 201337008  201337009 201338014 201338019 201338027 201338036 201338038 201340003  201340006 201340007 201341022 201341023 201342005 201342008 201343011  201343014 201343015 201343017 201344005 201346003 201346008 201347006  201347013 201347018 201349003 201349008 201349009 <b>201351012 201351015</b>  <b>201351016</b></p>	
<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
<p>201202019 201343002</p>	
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
<p>201249005 201250010 201310015 201329001 201329007 201329008 201329009  201329010 201329011 201329012 201329013 201329014</p>	
<ul style="list-style-type: none"> <li>• Reg. 301.7701-3 Classification of Certain Business Entities</li> </ul>	9100.31-00
<p>201201008 201202013 201206013 201208009 201208010 201208020 201213007  201213009 201213015 201213017 201215001 201215002 201215003 201216001  201216002 201216003 201216004 201216012 201216014 201216020 201216021  201216024 201217002 201219007 201221005 201223009 201223010 201224008  201224009 201224010 201224020 201224021 201224022 201225001 201226012  201226014 201226017 201228006 201228031 201228032 201229006 201229009  201230001 201230010 201230013 201231005 201231008 201231009 201232010  201232031 201234013 201234015 201236001 201236016 201236019 201236020  201236021 201236024 201238001 201238002 201238003 201243005 201244001  201244011 201246003 201246014 201246015 201246016 201246026 201247002  201247003 201247006 201248005 201249008 201250016 201251011 201301005  201301006 201302012 201308012 201308013 201308014 201310013 201311008  201311013 201311017 201312001 201312002 201312003 201312004 201312005  201312006 201312007 201312008 201312009 201312010 201312011 201312012  201312013 201312014 201312015 201313004 201313005 201313006 201313007  201313008 201313009 201313010 201313011 201314010 201314015 201314030  201314037 201314039 201320016 201321013 201321014 201321015 201322021  201322022 201322037 201322038 201326010 201328021 201330009 201330013  201330014 201330028 201330029 201330009 201330013 201330014 201330028  201330029 201334011 201334012 201334013 201334014 201334015 201334016  201334017 201334018 201334019 201334020 201334021 201334022 201334023  201334024 201334025 201334026 201334027 201334028 201334029 201335003  201335004 201336005 201337011 201338030 201338032 201338033 201338037  201338041 201341007 201341024 201341025 201342002 201345008 201345009  201345010 201345011 201345012 201345013 201345014 201345015 201345016  201345022 201347007 201347008 201348002 201348003 201348004 201350002  201350003</p>	

	• Revenue Procedures <b>201351023</b>	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<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> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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