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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

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	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019	
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	• <i>Five-Year Requirement</i>	355.03-01
	201251006	
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	201308017 201308018 201308017 201308018	
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006	
	201228030 201236014 201238018 201239003 201240017 201247009 201249012	
	201252017 201308001 201308017 201308018 201310023 201312017 201314003	
	201325009 201330022 201308001 201308017 201308018 201330022 201341026	
	201349006 201402002 201402002 201404006 201406005 201416002 201419005	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014	
	201312017 201314008 201314028 201326006 201333007 201350007 201404002	
	• Stock for Stock (Type "B")	368.02-00
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	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
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	201413003 201418039 201418046	
	• <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 201308002 201330002	
	201330007 201330022 201333007 201335001 201336012 201337003 201337007	
	201338040 201339001 201340009 201341004 201341013 201341026 201347005	
	201349006 201350007 201402002 201402002 201405003 201407005 201409002	
	201409003 201411002 201411012 201412013 201415001 201416005 201418018	
	201418019 201418030 201418039 201418046 201419005 201419010 201419013	
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	201308001 201315009 201315020 201315021 201308001	

	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046	368.06-00
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	• <i>Related party Acquisitions</i> 201214013	368.08-03
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	• Impossibility of Diversion 201228055	401.03-00
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Section 501

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

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• Title-Holding Company  
201309014

501.02-00

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201345030 201345031 201349016 201349017 201349022 201349024 201350041  
201350042 201350044 201350045 201350046 201351028 201402015 201402015  
201402016 201402016 201402017 201402017 201405017 201405018 201405019  
201405020 201405021 201405022 201405024 201406011 201406012 201406013  
201406014 201406015 201406017 201407015 201407018 201407019 201407025  
201409010 201409014 201410035 201411037 201412018 201413012 201414021  
201414022 201414023 201414025 201414026 201414032 201415004 201415005  
201415006 201415009 201416010 201417017 201417018 201417023 201418054  
201418055 201418057 201418058 201418059 201419015 **201420020**

• *Employee Benefit Organization (See Also 0501.09-00)*  
201203032 201313033 201351025

501.03-01

• *Foundations*  
201335014 201335023 201411037

501.03-02

• *Trusts*  
201219029 201237019 201306023 201317011 201335014

501.03-03

• *Unincorporated Associations*  
201241010

501.03-04

• *Corporations*  
201202038 201204019 201204020 201204021 201205011 201210041 201211026  
201215011 201218041 201219025 201219028 201224033 201224036 201227006  
201228042 201229001 201229010 201230025 201233018 201236033 201241011  
201242014 201244021 201245021 201325014 201333014 201338052 201346012  
201405023 201410035 201419016

501.03-05

• *Civil Rights Groups*  
201217021

501.03-07

<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018</li> </ul>	501.03-08
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i> 201337017</li> </ul>	501.03-18
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 <b>201420020</b></li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201415003</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 201415007</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<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 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024</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 201413012</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 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 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019</li> </ul>	501.04-02

<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053</li> </ul>	501.04-06
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 <b>201420021</b></li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201327015</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010</li> </ul>	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 201414029</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>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201351026</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022</li> </ul>	501.10-00

• Local Benevolent Life Insurance Associations, etc. 201247019	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017	501.12-03
• Cemetery Companies 201409009	501.13-00
• Credit Unions 201416009	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 201338046 201338051 201342012 201342013 201405028	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
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• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 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 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019	501.32-00



	• <i>Distribution of Assets to Private Individuals</i>	501.32-01
	201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039	
	• 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 201218021 201219028 201219029 201221023 201223020 201224031 201224034 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 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015	
	• <i>Trustees Serve Private Interest</i>	501.33-01
	201226029 201228041 201236033 201315028 201350043 201414024	
	• "Exclusively" Test	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007	
	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023 201414024	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025	
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	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007	
	• "Action" Organizations	501.38-01
	201415007	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008	

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<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060	<b>507.00-00</b>
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
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	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021	507.06-00
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	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
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<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012	<b>512.00-00</b>
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<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018	<b>513.00-00</b>
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	• General Rule 201316014	565.01-00
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	• Limitations on Subsection (c)	613A.04-00
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<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012	<b>662.00-00</b>
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<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 <b>201420010</b>	<b>664.00-00</b>
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	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
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	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201341009 201414006 201419009	
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201201006 201205002 201205006 201206009 201206011 201211002 201211004  
201211005 201211006 201211007 201214010 201215004 201216027 201217006  
201217009 201217013 201218008 201218009 201219014 201226001 201226013  
201226017 201227003 201228003 201232005 201238006 201238014 201238015  
201239001 201242009 201243009 201246008 201247012 201248013 201250011  
201251007 201252001 201301008 201301011 201306009 201308008 201310019  
201310035 201311005 201311017 201314030 201316012 201320008 201322006  
201322016 201322036 201324011 201328004 201328026 201328029 201330017  
201330018 201308008 201330017 201330018 201334030 201334031 201338012  
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201418008 201418044 201418045 **201420002**

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201208016 201208018 201208024 201210010 201210016 201210024 201210025  
201213003 201213009 201213020 201214008 201214011 201214017 201215001  
201216016 201216028 201216030 201217007 201217016 201219008 201219014  
201221007 201223008 201224004 201224026 201225001 201226001 201226016  
201226017 201227003 201227004 201228001 201228003 201228006 201228022  
201228027 201228028 201230015 201230016 201233001 201233002 201233004  
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201238007 201238008 201243002 201246001 201246019 201247007 201248013  
201249006 201249009 201250011 201251010 201252013 201301002 201301008  
201301012 201302013 201307002 201310017 201310019 201310021 201310035  
201311015 201311017 201314030 201314031 201314034 201314036 201314040  
201314041 201315010 201320010 201321008 201321009 201321016 201322028  
201324001 201324007 201324012 201325001 201328001 201335006 201335009  
201335011 201336003 201337002 201338006 201338008 201338012 201338015  
201340002 201341003 201341010 201341016 201341019 201343010 201343018  
201346004 201349007 201351008 201403001 201403001 201403003 201403003  
201403010 201403010 201406006 201410018 201411005 201411013 201414011  
201414012 201418036 **201420001 201420003**

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201201006 201205002 201206009 201217009 201226013 201232023 201237001  
201238017 201243009 201252001 201306004 201306005 201320008 201337001  
201345021 201418008 **201420002**

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201206009 201217009 201252001 201324004 201330017 201330018 201330017  
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	201237017	
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	201207002 201216027 201328025	
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	201202014 201219003 201314008 201348007	
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	<ul style="list-style-type: none"> <li>• <i>Certain Other Cooperatives</i> 1381.02-00</li> <li>201228014</li> </ul>	
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Extension of Time for Making Certain Elections

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201206002 201218006 201243011 201302014 201328002 201338010 201410027  
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<ul style="list-style-type: none"> <li>• Section 266; Carrying Charges 201319008</li> </ul>	9100.05-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003</li> </ul>	9100.10-00
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<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006</li> </ul>	9100.11-00
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad <b>201420015</b></li> </ul>	9100.17-00
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<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
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- 201201008 201202013 201206013 201208009 201208010 201208020 201213007
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