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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.

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.

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Department of the Treasury
Internal Revenue Service

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	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008	
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	201402002 201402002 201418018 201423012	
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	201252017 201308001 201308017 201308018 201310023 201312017 201314003	
	201325009 201330022 201308001 201308017 201308018 201330022 201341026	
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	201413003 201418039 201418046 201422004 201424007	
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	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	
	201422012 201422017 201423012 201424005 201424006 201424008 201424009	
	201424011 201424013 201426004 201426007 201426008 201430002 201433007	
	201435005 201437006 201438009 201441008 201441016 201443017 201445008	
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	201201004 201201012 201208019 201228030 201236014 201239003 201250004	
	201252011 201252014 201314003 201316017 201322008 201326006 201328003	
	201330022 201330022 201333007 201339001 201404006 201411002 201418039	
	201418046 201445008	
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201212021 201212022 201215016 201216049 201216050 201218025 201218026
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
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	• Definitions 201238025	475.05-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
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	201350033 201403015 201403015 201426025 201436048	
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
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	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

Section 501

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501.00-00

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 201407014 201410035 201411037
 201411037 201415008 201415010 201417017 201419015 201424024 201429027
 201431032 201433016 201433017 201433020 201434022 201434023 201451030
 201451033

• Title-Holding Company
 201309014

501.02-00

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
 201203030 201203031 201206018 201209009 201209010 201210041 201210044
 201215010 201215011 201217018 201217019 201217020 201217022 201217026
 201218016 201218017 201218019 201218022 201218023 201218041 201219025
 201219026 201219027 201219029 201221022 201221023 201224033 201224036
 201225014 201225015 201225016 201225017 201226029 201229001 201229010
 201231012 201231017 201232034 201232036 201235021 201235022 201239011
 201240028 201240029 201240036 201241009 201241011 201242014 201244021
 201245021 201245022 201245023 201245024 201245025 201245026 201245027
 201247016 201249016 201250027 201251018 201252020 201252021 201252022
 201252023 201252028 201304011 201309015 201309016 201309018 201313033
 201314049 201314058 201315027 201317020 201318009 201318012 201318017
 201318027 201321024 201321025 201322042 201322045 201323024 201323025
 201323030 201323034 201324020 201325015 201325017 201327011 201327012
 201327013 201327014 201327018 201327019 201328035 201329018 201329019
 201329020 201329021 201330037 201330040 201330042 201330037 201330040
 201330042 201332013 201333015 201333016 201335015 201335016 201335025
 201335026 201335027 201338049 201338052 201338054 201338059 201342011
 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 201421022
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 201433020 201434023 201436050 201438029 201438030 201440020 201440021
 201441018 201442057 201442066 201445011 201445012 201445013 201448026
 201449001 201450022 201451031 201451034 201451046 **201452017 201452019**
201452020

• Employee Benefit Organization (See Also 0501.09-00)
 201203032 201313033 201351025 201428019 201428024

501.03-01

• Foundations
 201335014 201335023 201411037 201436051

501.03-02

• Trusts
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035

501.03-03

• Unincorporated Associations
 201241010

501.03-04

<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
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 201423026 201426028 201428021 201446025 201451036	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201340021 201415007 201451036	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
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 201423030 201424027 201428031 201430014 201433016 201441017 201446029	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012	

<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
<ul style="list-style-type: none"> 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 201424028 201425013 201429031 201443021 201449002 201451033 	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
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<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
<ul style="list-style-type: none"> 201406019 201451033 	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
<ul style="list-style-type: none"> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
<ul style="list-style-type: none"> 201338053 	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
<ul style="list-style-type: none"> 201204017 201224032 201224035 201234028 201325016 	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
<ul style="list-style-type: none"> 201217022 201311031 	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
<ul style="list-style-type: none"> 201205011 201205015 201233018 201327015 	
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
<ul style="list-style-type: none"> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
<ul style="list-style-type: none"> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
<ul style="list-style-type: none"> 201327015 	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
<ul style="list-style-type: none"> 201217022 201347022 	
<ul style="list-style-type: none"> • <i>Social Clubs</i> 	501.07-00
<ul style="list-style-type: none"> 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 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 	
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 	501.07-01
<ul style="list-style-type: none"> 201204018 201337018 201342014 201343024 201343025 201344010 	
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
<ul style="list-style-type: none"> 201204018 201213034 201213035 	

• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021	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 201450020 201451041 201451042	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 201428029 201433017	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 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 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 201428026 201440021	501.32-01
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• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	501.33-01

	• "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018	501.35-00
	• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020	501.36-03
	• <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010	501.36-04
	• Legislative and Political Propaganda Activities 201415007	501.38-00
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	• <i>Electing Expenditure Test</i> 201239012 201415007	501.38-02
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	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026	507.06-00
	• Aggregate Tax Benefit 201244020 201321025	507.07-00

	• Value of Assets 201321024 201321025	507.09-00
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	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017	512.01-00
	• <i>Rents and Royalties</i> 201444043	512.01-01
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	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025	
	• Modifications	512.10-00
	201409009 201435017 201441018	
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	201219024 201219031 201250025 201251019 201320023 201322054 201406020	
	201413012 201417018 201422027 201423027 201423030 201430018 201440023	
	201445015	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030	
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	201418061 201422027 201430017 201434024 201434026	
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	201221024 201418061 201434024 201434026	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040	
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	201210007 201214016 201223011	
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	201244005 201327008	
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	201205004 201244012 201304004	
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	201216031 201304002 201316013 201327006 201444022	
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	201202014 201336017	
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<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
<p>201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007</p>	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
<p>201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014</p>	

	• Inadvertent Terminations	1362.04-00
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	<ul style="list-style-type: none"> • <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 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 	9114.03-06
	<ul style="list-style-type: none"> • <i>China</i> 201438020 	9114.03-07
	<ul style="list-style-type: none"> • <i>Cyprus</i> 201343019 	9114.03-08
	<ul style="list-style-type: none"> • <i>Italy</i> 201212008 	9114.03-20
	<ul style="list-style-type: none"> • <i>United Kingdom</i> 201231010 	9114.03-42
	<ul style="list-style-type: none"> • <i>Israel</i> 201247013 	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	<ul style="list-style-type: none"> • Chapter XII (Family Farmer) 	9115.11-00
	<ul style="list-style-type: none"> • <i>Property of Estate (Section 1207)</i> 201411026 	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018	9999.00-00
	<ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 	9999.92-00
	<ul style="list-style-type: none"> • 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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