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Section 6110 Index

Written Determinations Requested After November 1, 1976

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Department of the Treasury
Internal Revenue Service

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200211027 200211029 200211031 200213025 200216009 200218020 200220013
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200223060 200223061 200223062 200224019 200225028 200227019 200227038
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200248001 200248022 200249006 200304020 200304027 200308031 200308047
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200252004 200252004 200252005 200252005 200252006 200252006 200252007
200252007 200252008 200252008 200252009 200252009 200252010 200252010
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200217021 200218022 200224011 200224026 200235005 200235005 200237004
200242006 200308033 200335034 200301035 200308033 200333024

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200224009 200227016 200229015 200229015 200229015 200229015 200229015
200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
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200239006 200239006 200243049 200245012 200245029 200245043 200248026
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200209047 200212026 200213016 200214014 200214021 200215049 200216006
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200231003 200231003 200231008 200231008 200234021 200234021 200234021
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200243032 200247003 200247019 200247020 200247021 200247022 200247023
200302044 200304023 200327049 200327054 200327057 200335008 200335009
200335010 200335011 200335012 200335013 200335023 200251012 200251012
200251012 200252058 200252058 200301040 200302044 200303004 200303004
200303005 200303005 200303034 200303034 200303036 200303036 200306012
200306012 200306033 200306033 200311023 200311024 200312024 200312024
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200245009 200302008 200302030 200308004 200308048 200327018 200327027
200252072 200252072 200301011 200301036 200302008 200302030 200303057
200303057 200308004 200308048 200310009 200310009 200310009 200312011
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200312022 200312022 200312022 200312022 200313003 200318046 200323041
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200202059 200202060 200204034 200205001 200205034 200206022 200207025
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200214021 200215031 200216006 200217006 200217051 200218021 200219025
200223002 200223007 200225005 200226007 200226036 200227024 200229025
200229025 200229025 200229025 200229025 200231008 200231008 200232004
200232005 200232006 200232007 200232008 200232009 200234021 200234021
200234021 200234021 200234044 200234044 200234044 200234044 200234053
200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
200239005 200239006 200239006 200239006 200239022 200239022 200239022
200243028 200243032 200243036 200244014 200245009 200245043 200247019
200247020 200247021 200247022 200247023 200247047 200302030 200302044
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200251012 200251012 200252055 200252055 200252058 200252058 200252063
200252063 200252072 200252072 200301011 200301040 200302030 200302044
200303036 200303036 200303057 200303057 200305009 200306012 200306012
200308004 200308048 200309020 200310009 200310009 200310009 200311023
200311024 200312011 200312011 200312011 200312011 200312011 200312011
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200307093 200307093 200313017 200315038 200331003 200339055

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200207027 200229050 200229050 200229050 200229050 200229050 200230043
200230043 200235032 200235032 200236048 200236048 200239036 200239036
200239036 200243053 200250041 200251015 200251015 200251015 200252095
200252095 200305031 200307096 200307096 200307097 200307097 200310025
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200320028 200320028 200323048 200326045 200330042 200331010 200338019
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200203076 200204041 200204043 200204049 200204050 200216035 200221058
200221060 200221063 200223070 200224034 200231017 200231017 200236054
200236054 200238052 200238052 200238052 200240054 200240054 200240054
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200241055 200241055 200241055 200241057 200241057 200241057 200245056
200249009 200304039 200304040 200321024 200327068 ***200340025 200301045***
200307089 200307089 200307092 200307092 200311041 200312026 200312026
200312026 200312026 200312026 200312026 200316041 200317024 200317034
200318074 200324060 200325007 200325007 200326037 200328043 200333038
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200321020 200317025 200317026 200317047 200322019 200329046 200330046
200334041 200337017 200337017 200337017

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200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094 200317035 200317038 200333008 200336034

• Title-Holding Company 501.02-00
200214035 200214036

• Religious, Charitable, etc., Institutions and Community Chest 501.03-00
200211051 200216037 200222030 200225042 200304036 200321021 200333034

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200204039 200205048 200205049 200206057 200218036 200218041 200218042 200219036 200219039 200221050 200222034 200225042 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200335037 200324057 200331005 200331006 200331007 200331008

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200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004

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200215057 200215058 200215059 200215060

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200316043

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200204040 200208027 200215048 200218037 200335037

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200205048 200205049 200206057 200216032 200216033 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056

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200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200326035 200326041 200326042 200326043

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200236049 200236049

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200214035 200214036

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200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200301030 200301047 200303062 200303062 200320026 200320026 200328042 200328045 200328046 200328048

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200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005

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200219037 200222030 200225046 200241050 200241050 200241050 200326035

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200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004

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200225044 200250042 200252096 200252096

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200223068 200311037 200314030 200317036

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	• Definitions--Debt-Financed Property 200211052 200315028 200315032 200315034 200315035 200320026 200320026 200320027 200320027	514.06-00
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	• Income Requirements 200236037 200236037 200310014 200310014 200310014	856.01-00
	• Rents From Real Property 200234054 200234054 200234054 200234054 200327048 200320023 200320023	856.04-00
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	• *Apportionment* 200203020 200241014 200241014 200241014	*861.08-02*
	• *Research and Experimental Expenditures -- Allocation* 200207012	*861.08-05*
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200202033 200207018 200209007 200209008 200210018 200210056 200210061
200213011 200213014 200215032 200217024 200217036 200217037 200221032
200223019 200224001 200226042 200229018 200229018 200229018 200229018
200229018 200229046 200229046 200229046 200229046 200229046 200231011
200231011 200234043 200234043 200234043 200234043 200236030 200236030
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200240014 200240014 200240014 200240016 200240016 200240016 200240016
200242008 200244008 200321015 200327063 200327066 ***200340015 200301020***
200303027 200303027 200306010 200306010 200307009 200307009 200307010
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200307014 200307014 200307015 200307015 200307016 200307016 200307017
200307017 200307018 200307018 200307019 200307019 200307020 200307020
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200307059 200307060 200307060 200307061 200307061 200307062 200307062
200313002 200314007 200314021 200315001 200315015 200318064 200319004
200319004 200319005 200319005 200324035 200324051 200334030

• Allocation of Sales Price 1001.01-00
200315040

• Amount Realized 1001.02-00
200244009

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200303023 200303023 200328034 200328034 200328034 200328035 200328035
200328035

• *Property Differing Materially* *1001.02-07*
200210029 200227020

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200208004 200209010 200219014 200229009 200229009 200229009 200229009
200229009 200229010 200229010 200229010 200229010 200229010 200243022
200243024 200302009 200302010 200302011 200302012 200302013 200301009
200301012 200301013 200301014 200301015 200301016 200301017 200301018
200301019 200302009 200302010 200302011 200302012 200302013 200326034

• Property Received From Services 1012.10-00
200244008

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200240018 200240018 200240018 200240018 ***200340019 200311030***

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200210051

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200202033 200221032 200234043 200234043 200234043 200234043 200236030
200236030 200303027 200303027 200306010 200306010 200319004 200319004
200319005 200319005 200333013

	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
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	• Like Kind Property 200224004	1031.02-00
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	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
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	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
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	• One Policy Exchanged for Two or More Policies 200243047	*1035.03-01*
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	• Transfers Incident to Divorce 200221021	1041.01-00
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	• Definitions 200337003 200337003 200337003	1042.03-00

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Section 1082	**Basis for Determining Gain or Loss** 200240006 200240006 200240006 200240006	**1082.00-00**
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	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
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	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• Business Hedges 200221008	*1221.12-02*
Section 1222	**Other Terms Relating to Capital Gains and Losses** 200209007 200209008 200215037 200335029	**1222.00-00**
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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00

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	• In General	1059.01-00
	• Reduction in Basis Rule 200218004	*1059.01-01*
Section 1060	**Special Allocation Rules for Certain Asset Acquisitions** 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	**1060.00-00**
Section 1082	**Basis for Determining Gain or Loss** 200240006 200240006 200240006 200240006	**1082.00-00**
Section 1092	**Straddles**	**1092.00-00**
	• Mixed Straddles	1092.05-00
	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
Section 1221	**Capital Asset v. Not a Capital Asset** 200211042 200215037 200218034 200243002 200335034	**1221.00-00**
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• Business Hedges 200221008	*1221.12-02*
Section 1222	**Other Terms Relating to Capital Gains and Losses** 200209007 200209008 200215037 200335029	**1222.00-00**
Section 1223	**Holding Period of Capital Assets** 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013	**1223.00-00**
	• Decedent and Estate 200213014 200324051	1223.01-00
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	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00

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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008	1361.01-00
	• Non-Resident Alien as Shareholder 200226031	*1361.01-03*
	• More than One Class of Stock 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	*1361.01-04*
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00

• *Grantor Trusts* *1361.03-01*
200339026

• *Qualified Subchapter S Trusts* *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018

• *Electing Small Business Trusts* *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
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• Eligible v. Ineligible 1362.01-00
200217048 200222009 200306026 200306026

• *Election After Termination* *1362.01-02*
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200339020 200339023 200339024 200339027

• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 200330004 200330005 200330006
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• *Passive Investment Income* *1362.02-03*

200203017 200205019 200206023 200206030 200206031 200208007 200210041 200210042 200210045 200210046 200211001 200215045 200217008 200217012 200217023 200217034 200217045 200218033 200220024 200221027 200224021 200226024 200226025 200227004 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200239008 200239008 200239008 200239033 200239033 200239033 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200247024 200247026 200247027 200247028 200247029 200302024 200304026 200308002 200327004 200327029 200335014 200335018 200252036 200252036 200252037 200252037 200302024 200303046 200303046 200308002 200309021 200310022 200310022 200310022 200316015 200316020 200317002 200317004 200318020 200323013 200324027 200324028 200324029 200324030 200326014 200326018 200328025 200328025 200328025 200329022 200332010 200332016 200334024 200338008 200339040 200339041 200339042 200339044 200339045

• S Termination Year 1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations 1362.04-00

200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 ***200340020 200340022 200250009 200250016 200251005*** 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 200334014 200334017 200337008 200337008 200337008 200338007

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200207015 200223052 200230030 200230030 200308033 200335034 200308033

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200223052

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	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
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Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	• Who must Withhold	1441.01-00
	• Liability of Withholding Agent 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	1441.02-00
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	• Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.08-00
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	• Intercompany Transactions 200209025 200302002 200302002 200334037	1502.13-00
	• Stock of Members 200232028	*1502.13-01*
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
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	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
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	• Dual Resident Corporation 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 ***200340016 200250011 200313018 200316039*** 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051	*1503.04-04*
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200241044 200241044 200241044

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200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009

• To Corporation or Association Organized for Exclusively Charitable Purposes 2055.02-00
200302005 200302005

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200322013

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200227015

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200340001

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200202032

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200252077 200252077 200306002 200306002

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200232015 200302029 200302029 200306008 200306008 200306009 200306009

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200330028

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200218029

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200230022 200230022

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200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028

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200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023

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200222024 200224016 200319002 200319002

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200218003 200226020 200241012 200241012 200241012 200318039 200339003

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200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014

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	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021	2501.01-00	
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	• Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	2511.11-00
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200205008 200207026 200215032

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200210051 200223013 200223014 200314012

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200202033 200203029 200203030 200206045 200209022 200209033 200209034
200209037 200209038 200210029 200210054 200210056 200211008 200213011
200213013 200213014 200214002 200214012 200214019 200214020 200215001
200218023 200218035 200219028 200219029 200221032 200223019 200224001
200225029 200226042 200229013 200229013 200229013 200229013 200229013
200229018 200229018 200229018 200229018 200229018 200229034 200229034
200229034 200229034 200229034 200230038 200230038 200231011 200231011
200234043 200234043 200234043 200234043 200236030 200236030 200238034
200238034 200238034 200240014 200240014 200240014 200240014 200240016
200240016 200240016 200240016 200241038 200241038 200241038 200241041
200241041 200241041 200242022 200242031 200242032 200242033 200242034
200243004 200243005 200243006 200243007 200243008 200243009 200243010
200243011 200243012 200243013 200243014 200243015 200243016 200243017
200243018 200243026 200243033 200243048 200247037 200302004 200308045
200340015 200252064 200252064 200302004 200303027 200303027 200303030
200303030 200305024 200308045 200312006 200312006 200312006 200312006
200312006 200312006 200312007 200312007 200312007 200312007 200312007
200312007 200312008 200312008 200312008 200312008 200312008 200312008
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200314007 200314011 200315013 200316023 200319004 200319004 200319004
200319004 200319005 200319005 200320011 200320011 200323011 200324001
200324004 200324005 200324006 200324007 200324008 200324009 200324010
200324051 200326001 200326002 200328032 200328032 200328032

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200203029 200241041 200241041 200241041

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200201017 200201017 200201020 200201020 200203029 200207018 200211034
200217035 200222012 200229041 200229041 200229041 200229041 200229041
200229042 200229042 200229042 200229042 200229042 200234062 200234062
200234062 200234062 200241041 200241041 200241041 200252061 200252061
200252067 200252067 200252069 200252069 200252083 200252083 200306027
200306027 200306028 200306028 200310021 200310021 200310021 200315002
200315015 200320015 200320015 200326029

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200209007 200209008 200234047 200234047 200234047 200234047 200241035
200241035 200241035 200306010 200306010

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200209032 200209035 200209036 200209039 200209042 200209043 200209045
200230019 200230019 200314004 200318042 200318044 200318045

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200212024 200212025 200218010 200218011 200218012 200218015 200223016
200227017 200235013 200235013 200240019 200240019 200240019 200240019
200245018 200247038 200247039 200248012 200302017 200304024 200327040
200340013 200301027 200301028 200302017 200303022 200303022 200310016
200310016 200310016 200313008 200314010 200315006 200315008 200315023
200317012 200317013 200318005 200318006 200318007 200318008 200318009
200318010 200318011 200318012 200318013 200318014 200320009 200320009
200320010 200320010 200320016 200320016 200322014 200322015 200323040
200324032 200324034 200324044 200324049 200328016 200328016 200328016
200328021 200328021 200328021 200329039 200329041 200330024 200332009
200336003 200338002

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200201002 200201002 200201003 200201003

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200213014 200229032 200229032 200229032 200229032 200229032 200229033
200229033 200229033 200229033 200229033 200233021 200236016 200236016
200236019 200236019 200236020 200236020 200237021 200238003 200238003
200238003 200238018 200238018 200238018 200238028 200238028 200238028
200238035 200238035 200238035 200240029 200240029 200240029 200240029
200240030 200240030 200240030 200240030 200241043 200241043 200241043
200242016 200242017 200242020 200242029 200242030 200243037 200243038
200243039 200247008 200247009 200247042 200302033 200302035 200302037
200302038 200308037 200327005 200327006 200327007 200335024 ***200340013***
200340021 200252065 200252065 200252076 200252076 200252086 200252086
200301037 200302033 200302035 200302037 200302038 200303053 200303053
200306016 200306016 200306017 200306017 200306018 200306018 200306020
200306020 200306031 200306031 200307078 200307078 200307082 200307082
200307088 200307088 200308037 200309005 200309007 200309010 200309026
200310013 200310013 200310013 200311009 200311013 200313012 200313013
200314006 200316031 200316033 200316034 200316035 200316036 200318056
200318057 200318063 200323025 200323037 200324044 200324049 200326004
200326030 200328019 200328019 200328019 200328021 200328021 200328021
200330016 200330026 200332006 200333019 200334018 200334019 200338005

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200234026 200234026 200234026 200234026 200236004 200236004 200241021
200241021 200241021 200241022 200241022 200241022 200241040 200241040
200241040 200243042 200248009 200248010 200305022 200306015 200306015
200320006 200320006 200323040 200324041

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200215001 200236021 200236021 200243030

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	• Employers v. Not Employers 200202050 200203023 200203024 200203025 200203028 200205030 200206020 200210016 200211038 200211039 200214006 200214008 200214009 200214010 200217019	3231.01-00
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Section 6673	**Damages Assessable for Instituting Proceedings Before the Tax Court Merelyfor Delay (for Delay v. Not for Delay)**	**6673.00-00**
	• Assessment and Collection 200218009	6673.04-00
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Section 6702	**Frivolous Income Tax Return** 200242036	**6702.00-00**
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Section 7405	**Action for Recovery of Erroneous Refunds** 200251002 200251002 200251002	**7405.00-00**
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Section 7425	**Discharge of Liens** 200302043 200302043	**7425.00-00**
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Section 7512	**Separate Accounting for Certain Collected Taxes, etc.** 200211044	**7512.00-00**
Section 7520	**Valuation Tables** 200314021	**7520.00-00**
Section 7521	**Procedure For Taxpayer Interviews** 200206055	**7521.00-00**
Section 7602	**Examination of Books and Witnesses** 200206055 200226043 200230034 200230034 200311032	**7602.00-00**
	• Defense to Compliance - Other 200302046 200302046 200339046	7602.03-00
	• Discovery	7602.04-00

	• By Government 200206055	*7602.04-01*
	• Issuance	7602.07-00
	• Contents of Summons 200305010	*7602.07-02*
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Section 7701	**Definitions** 200201024 200201024 200204031 200205014 200206051 200215006 200215028 200215030 200221022 200227031 200229035 200229035 200229035 200229035 200229035 200231007 200231007 200235001 200235001 200236040 200236040 200238025 200238025 200238025 200243023 200243031 200243041 200243044 200243045 200243046 200245050 200304018 200304019 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200250012 200251009 200251009 200251009 200303031 200303031 200308005 200308006 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308019 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200311010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200317021 200320003 200320003 200323003 200326006 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200333009 200333012 200333026 200334009 200334040 200338013 200339023 200339026	**7701.00-00**
	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Association v. Trust 200320005 200320005 200329018 200329019 200339028	7701.03-00
	• Liquidating Trusts 200329016	*7701.03-06*
	• Fixed Investment Trusts 200323015	*7701.03-11*
	• Indian Tribal Government 200222007	7701.20-00
Section 7702	**Life Insurance Contract Defined** 200219022 200230037 200230037 200244001 200249013 200328027 200328027 200328027 200329040	**7702.00-00**
	• Cash Value Accumulation Test 200320020 200320020 200333029	7702.02-00
	• Guideline Premium Requirements 200320020 200320020 200333029	7702.03-00
	• Correction of Errors 200327037 200320020 200320020 200333029	7702.20-00
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	• Prospective Application of Rulings 200210028 200330009	*7805.01-01*
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	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
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• Section 42; Low-Income Housing Credit 9100.01-00
200217013 200318026 200319003 200319003 200330023 200333011

• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200201030 200201030 200202046 200202049 200202058 200202067 200204033
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200337002 200337002 200337002

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200202066 200203056 200204036 200211027 200213025 200216009 200220013 200224019 200227019 200227038 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200247017 200248001 200248022 200304020 200304027 200308031 200327001 200327034 200327035 200327038 200327050 200303040 200303040 200308031 200311016 200312017 200312017 200312017 200312017 200312017 200312017 200314022 200318047 200318048 200318067 200322003 200322004 200324020

• Section 442; Accounting Periods 9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016 200222014 200227010 200230025 200230025 200233009 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200245035 200245046 200246028 200246028 200246028 200335025 200250028 200301001 200303006 200303006 200303007 200303007 200303008 200303008 200303014 200303014 200309001 200309014 200310004 200310004 200310004 200313006 200318025 200318062 200326022 200330034 200332003 200334036

• Section 472; LIFO Election 9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042

• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200229028 200229028 200229028 200229028 200229028 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015

• Other 9100.22-00

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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00

200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00

200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200335001 200335002 200335003 200335004 200335005 200335006 200335007 200335021 200335028 ***200340008 200340009 200340017 200340018*** 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037 200330004 200330005 200330006 200330007 200330008 200333009 200333012 200333021 200334009 200334012 200339023

Section 9111 Miscellaneous Legal Proceedings 9111.00-00

• Res Judicata 9111.14-00

200221002

	• Collateral Estoppel 200221002	9111.19-00
	• Related Civil Action 200206008 200221002	*9111.19-02*
Section 9114	**Tax Conventions (See Also 894.01-00 through 894.12-00)**	**9114.00-00**
	• U.S. Model Income Tax Treaty	9114.01-00
	• Students and Trainees 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• Canada 200329038	*9114.03-06*
	• Germany 200327047	*9114.03-13*
	• Ireland 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	*9114.03-19*
	• Japan 200222011	*9114.03-22*
	• Switzerland 200201025 200201025 200224025 200332008	*9114.03-38*
	• United Kingdom 200225016	*9114.03-42*
	• Czech Republic 200251003 200251003 200251003	*9114.03-43*
	• Slovak Republic 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Railroad Car Leasing 200338009	9214.03-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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