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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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200203056 200204033 200204036 200205013 200205015 200205016 200205017
200205018 200205037 200206036 200210057 200210058 200210059 200211020
200211027 200211029 200211031 200213025 200216009 200218020 200220013
200220025 200223023 200223024 200223025 200223026 200223027 200223028
200223029 200223030 200223031 200223032 200223033 200223034 200223035
200223053 200223054 200223055 200223056 200223057 200223058 200223059
200223060 200223061 200223062 200224019 200225028 200227019 200227038
200230031 200230031 200232014 200232023 200232024 200234027 200234027
200234027 200234027 200234028 200234028 200234028 200234028 200235017
200235017 200235019 200235019 200235020 200235020 200237018 200237025
200238033 200238033 200238033 200238037 200238037 200238037 200241029
200241029 200241029 200241030 200241030 200241030 200245049 200247044
200248001 200248022 200249006 200304020 200304027 200308031 200308047
200327001 200327034 200327035 200327038 200327050 200343007 200252003
200252003 200252004 200252004 200252005 200252005 200252006 200252006
200252007 200252007 200252008 200252008 200252009 200252009 200252010
200252010 200252011 200252011 200252012 200252012 200252013 200252013
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200252018 200252019 200252019 200252020 200252020 200252021 200252021
200252022 200252022 200252023 200252023 200252024 200252024 200252025
200252025 200252026 200252026 200301021 200303040 200303040 200303050
200303050 200308031 200308047 200311016 200311022 200312017 200312017
200312017 200312017 200312017 200312017 200314022 200314023 200315018
200315019 200316013 200316014 200318067 200322003 200322004 200324020
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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
200234064 200236044 200236044 200239005 200239005 200239005 200239006
200239006 200239006 200243049 200245012 200245029 200245043 200248026
200302008 200302022 200252063 200252063 200302008 200302022 200305009
200310005 200310005 200310005 200314018 200339007

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200201006 200201006 200202047 200202059 200205035 200206022 200209029
200209047 200212026 200213016 200214014 200214021 200215049 200216006
200217006 200218021 200219025 200220019 200223002 200225005 200227024
200231003 200231003 200231008 200231008 200234021 200234021 200234021
200234021 200234044 200234044 200234044 200234044 200234050 200234050
200234050 200234050 200237022 200239022 200239022 200239022 200243027
200243032 200247003 200247019 200247020 200247021 200247022 200247023
200302044 200304023 200327049 200327054 200327057 200335008 200335009
200335010 200335011 200335012 200335013 200335023 200343005 ***200344018***
200251012 200251012 200251012 200252058 200252058 200301040 200302044
200303004 200303004 200303005 200303005 200303034 200303034 200303036
200303036 200306012 200306012 200306033 200306033 200311023 200311024
200312024 200312024 200312024 200312024 200312024 200312024 200315025
200316038 200324039 200326020 200329043 200332011 200333018

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200215034 200217051 200220010 200223007 200226007 200226036 200231006
200231006 200234053 200234053 200234053 200234053 200243028 200243036
200245009 200302008 200302030 200308004 200308048 200327018 200327027
200344001 200252072 200252072 200301011 200301036 200302008 200302030
200303057 200303057 200308004 200308048 200310009 200310009 200310009
200312011 200312011 200312011 200312011 200312011 200312011 200312022
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200234025 200234025 200234025 200327051 200250017 200339007

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200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200343030 200317041 200317043 200317044

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200230044 200230044 200335035 200340025 200340030

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200202027 200249008 200302032 200301032 200302032 200303041 200303041 200317031 200317040 200319011 200319011 200337013 200337013 200337013

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200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200317050 200323044 200328038 200328044 200328047 200334039 200334041 200336036

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200242047

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200208031 200221048 200245055 200304038 200327064 200343029 200317032 200317033 200324059 200332017 200334044

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200222032 200225038 200225039

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200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037 200324059

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	• Employees of Controlled Group of Corporation 200248029	414.02-00
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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 200310025 200310025 200313019 200313023 200317029 200317030 200317039 200320028 200320028 200323048 200326045 200330042 200331010 200338019 200338020 200338021

• Certain Employee Contributions 414.09-00
200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 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 200333039 200334042 200337016 200337016 200337016 200338018 200338022 200342009

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200219042 200229051 200229051 200229051 200229051 200229051 200321019 200321020 200317025 200317026 200317047 200322019 200329046 200330046 200334041 200337017 200337017 200337017

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200230044 200230044 200334041

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200311037

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200203004 200208004 200209010 200209017 200219014 200225006 200229009 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

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200236007 200236007

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200237003 200340024 200324002 200328029 200328029

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200235021 200235021

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200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200318031 200318033 200318034 200318037 200318038 200323034

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200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200335026 200302021 200302023 200302027 200302028 200302041

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200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200327042 200335026 200343016 200343017 200302021 200302023 200302027 200302028 200302041 200323004 200323005 200323008 200326019 200339030

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200213015 200222001 200243034 200316040

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	• LIFO Conformity Requirement 200239032 200239032 200239032	472.05-00
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	• Title-Holding Company 200214035 200214036	501.02-00

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

• *Foundations* *501.03-02*
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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200203069 200225046 200236051 200236051 200243056 200304036

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200326041 200326042 200326043

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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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200325005 200325005

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200247056 200332018

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200343027 200343028 200326035

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200211052 200249014 200304036

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200216037

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200223067 200333031 200333032 200333033

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200222032 200225038 200225039

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	• Inurement 200203073 200203074 200203075 200211053 200223068	*501.09-03*
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200316043

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200325005 200325005

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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 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 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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200246032 200246032 200246032 200315028 200315032 200315034 200315035

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	• Apportionment 200203020 200241014 200241014 200241014	*861.08-02*
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200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036 200329025

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200206008 200227006

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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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200242008 200244008 200321015 200327063 200327066 200340015 200301020
200303027 200303027 200306010 200306010 200307009 200307009 200307010
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200307059 200307060 200307060 200307061 200307061 200307062 200307062
200313002 200314007 200314021 200315001 200315015 200318064 200319004
200319004 200319005 200319005 200324035 200324051 200334030 200341005

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200315040

• Amount Realized 1001.02-00
200244009

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200303023 200303023 200328034 200328034 200328034 200328035 200328035
200328035

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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

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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
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200319005 200319005 200333013

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	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
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	• General Rule 200322017	1033.01-00
	• 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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	• Definitions 200337003 200337003 200337003	1042.03-00

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	• Mixed Straddle Account 200206048 200206049 200212003	*1092.05-02*
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	• 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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	• Shareholder Not an Individual or Permitted Trust or Estate ***200344005***	*1361.01-02*
	• 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 1361.03-00
200311019

• Grantor Trusts *1361.03-01*
200339026

• Qualified Subchapter S Trusts *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023
200238023 200246018 200246018 200246018 200343003 200343004

• Electing Small Business Trusts *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
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200339033 200339034

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• Eligible v. Ineligible 1362.01-00
200217048 200222009 ***200344019 200306026 200306026***

• Election After Termination *1362.01-02*
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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 ***200344005 200250006 200250007***
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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 200343011 200343012 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

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• 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 200343003 200343004 200343009 200343024 ***200344005 200344013 200344014 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 200341009

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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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	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
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	• 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
	• Life and Non-Life ***200344002 200252070 200252070 200323002***	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	1502.75-00
	• When Group Remains in Existence 200232016 200339008	*1502.75-10*
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• Alternative Agents of the Group 200235011 200235011 200307077 200307077	*1502.77-01*
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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200250033 200319002 200319002 200324023 200328015 200328015 200328015

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200223013 200223014 200226012 200240027 200240027 200240027 200240027
200241044 200241044 200241044 200328030 200328030 200328030

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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
200312009 200312009 200312009 200312009 200312009 200312009 200314003
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 200341011

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200203029 200241041 200241041 200241041

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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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200241035 200241035 200306010 200306010

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200230019 200230019 200314004 200318042 200318044 200318045

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200227017 200235013 200235013 200240019 200240019 200240019 200240019
200245018 200247038 200247039 200248012 200302017 200304024 200327040
200340013 200343015 200343018 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 200342001

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200339052 200341006 200341013 200341016

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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 200343014 200343015 200343018 ***200344020 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 200342001

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	• 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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	• Discovery	7602.04-00
	• By Government 200206055	*7602.04-01*
	• Issuance	7602.07-00
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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 200343021 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 200341012 200341023 200342002	**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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• Section 42; Low-Income Housing Credit 9100.01-00
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• 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
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
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• 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
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• 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
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• Other 9100.22-00
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200344021

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• Related Civil Action 200206008 200221002	*9111.19-02*
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	• 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 ***200344012 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*
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	• 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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