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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

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	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
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	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
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	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
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<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 <b>201431002</b>	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007	351.01-00
	• Series of Transactions 201212001	351.02-00
	• Constructive Exchange 201350001	351.11-00

	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
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	• Exchange v. Liquidation 201423010	354.01-00
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004	
	• Spin-Off	355.01-00
	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	
	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007	
	• <i>Split-Up</i>	355.01-02
	201402002 201402002 201418018 201423012	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016	
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	201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006	
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	201308017 201308018 201308017 201308018	
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	201305003 201352007	
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	201249011 201250021 201324009	
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	201228033 201409003	
	• Exchanges Not Solely in Kind 201423010	361.01-00
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	• <i>Certain Transfers to Creditors</i> 201228033 201409003	361.02-02
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	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042	362.01-00
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	201348011	
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
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	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010	368.01-00

• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
• <i>Substantially All the Property</i> 201247009	368.03-01
• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002	368.04-00
• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046	368.06-00
• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
• <i>Related party Acquisitions</i> 201214013	368.08-03
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	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021	401.06-02
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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030	
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028	402.03-00
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	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032	402.08-00
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	• Non-Forfeitable Rights 201345036	403.03-00
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	
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	201208039 201405032 201405033 201405034 201423043 <b>201431038</b>	
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	201203034 201204024 201205021 201206023 201206025 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201224047 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011 201228044 201228046 201228047 201229013 201229014 201230027 201230028 201230032 201231019 201231020 201233024 201233025 201234031 201234033 201235026 201235027 201235028 201235030 201236034 201236036 201236037 201236038 201236039 201237025 201237026 201237027 201237028 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246043 201246044 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309022 201309023 201309024 201309025 201309026 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 201328036 201330046 201308034 201308035 201330046 201331010 201331011 201331012 201332016 201333021 201333022 201333023 201334046 201336021 201336022 201336023 201338056 201338057 201338058 201339002 201339003 201340023 201340024 201340025 201342015 201342016 201342017 201342019 201343030 201344012 201345037 201345038 201345039 201345040 201347025 201347026 201347027 201347029 201348017 201348018 201349025 201349026 201350049 201351031 201402018 201402018 201403021 201403021 201403022 201403022 201403023 201403023 201403024 201403024 201406021 201406023 201406024 201406025 201407028 201407029 201407030 201407031 201409015 201409016 201409017 201409018 201410040 201410041 201410042 201411045 201411046 201411047 201411048 201411049 201411050 201412019 201412020 201412021 201415013 201415014 201416012 201416013 201416014 201417028 201418064 201418065 201418066 201419022 201420024 201420025 201420027 201421028 201421029 201421030 201422032 201423036 201423037 201423038 201423039 201423040 201423041 201423042 201423043 201423044 201424029 201425020 201425021 201425022 201425023 201425024 201426031 201426033 201427025 201427026 201427027 201427028 201427029 201428012 201428013 201428015 201428016 201428018 201429032 201429033 201429034 201429035 201429036 201430020 201430022 201430026 201430027 201430029 <b>201431035 201431036</b>	
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	201318033 201426034	
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	201430021	
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	201219035 201219036 201219037 201230029 201242018 201320022 201404016 201404018	
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	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017	

	• Minimum Funding Waiver	412.06-00
	201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037	
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	201305021 201317025 201340026 201351030 201425026	
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	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025	
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	201305021 201340026 201351030 201417025 201425026	
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	201347028	
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	201302022	
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	201228035 201350033 201403015 201403015	
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	201202021 201345025 201426025	
	• <i>Computing Depreciation</i>	446.04-13
	201410029	
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	201411032	
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	201231011	

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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014	468A.01-00
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	• Title-Holding Company 201309014	501.02-00
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<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)  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</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i>  201321033 201321035 201321036 201321038 201323027 201323032</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i>  201406019</li> </ul>	501.04-02
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i>  201214035 201221025 201221026 201221027 201221028 201221029 201403019  201403019 201403020 201424028</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i>  201338053</li> </ul>	501.04-06
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<ul style="list-style-type: none"> <li>• Labor Organizations  201217022 201311031</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i>  201205011 201205015 201233018 201327015</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade  201205014 201205015 201213032 201215014 201218018 201231013 201237021  201246039 201321026 201329023 201329024 201338047 201347023 201349019  201349021 201405025 201406020 201420021 201425014 201430018</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i>  201203018 201205014 201205015 201213032 201231013 201242016 201321026  201327015 201347022 201411040 201424023 201425014</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i>  201327015</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i>  201217022 201347022</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• Social Clubs  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</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i>  201204018 201337018 201342014 201343024 201343025 201344010</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i>  201204018 201213034 201213035</li> </ul>	501.07-02
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<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• 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</li> </ul>	501.32-00
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<ul style="list-style-type: none"> <li>• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033 201315028 201350043 201414024</li> </ul>	501.33-01
<ul style="list-style-type: none"> <li>• "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 <b>201431032</b></li> </ul>	501.35-00
<ul style="list-style-type: none"> <li>• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 <b>201431032</b></li> </ul>	501.36-00

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<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006	<b>1031.00-00</b>
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	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006	1031.05-00
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	• Straddle Defined 201310027	1092.06-00
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<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
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	<ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i> 1295.02-02</li> </ul> <p>201201013 201210017 201248009 201248010 201302010 201302011 201302019  201302020 201314026 201319006 201319007 201321010 201322017 201322018  201330019 201330020 201330021 201330019 201330020 201330021 201333004  201334007 201334034 201340008 201344008 201349002 201349010 201349011  201349012 201350011 201350012 201350013 201350014 201350015 201350016  201350017 201350018 201350019 201350020 201350021 201350022 201350023  201350024 201350025 201411001 201412006 201412010 201417009 201417010  201417011 201417012 201417013 201417014 201417015 201417016 201422002  201422003 201422019 201422021 201423002 201423004 201423008 201423015  201427002 201427003 201427004 201427005 201427006 201429002 201429002  201429003 201429004 201429011 201429021 <b>201431021 201431022 201431023</b>  <b>201431024 201431025 201431026 201431027 201431028 201431029</b></p>	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014	<b>1296.00-00</b>
<b>Section 1297</b>	<b>Special Rules</b> 201322009	<b>1297.00-00</b>
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	<ul style="list-style-type: none"> <li>• Determination v. No Determination 1313.01-00</li> </ul> <p>201247001 201247011</p>	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	<p>201203006 201216027 201232003 201233014 201237015 201238018 201238019  201238020 201238021 201238022 201238023 201238024 201243007 201243008  201301004 201302004 201302005 201302006 201310022 201314003 201322016  201322036 201325008 201341009 201414006 201419009 201426004</p> <ul style="list-style-type: none"> <li>• Small Business Corporation v. Not a Small Business Corporation 1361.01-00</li> </ul> <p>201201006 201218005 201237014 201250018 201314003 201314008 201322036  201338039</p> <ul style="list-style-type: none"> <li>• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 1361.01-02</li> </ul> <p>201205002 201208013 201218005 201237014 201250013 201250018 201338039  201424021 201426001</p> <ul style="list-style-type: none"> <li>• <i>Non-Resident Alien as Shareholder</i> 1361.01-03</li> </ul> <p>201312023</p> <ul style="list-style-type: none"> <li>• <i>More than One Class of Stock</i> 1361.01-04</li> </ul> <p>201207002 201214001 201218004 201234001 201236003 201309003 201314014  201314031 201322036 201326012 201328025 201341014</p> <ul style="list-style-type: none"> <li>• Certain Trusts Permitted as Shareholders 1361.03-00</li> </ul> <p>201216034 201224013 201226019 201232003 201238017 201419009</p> <ul style="list-style-type: none"> <li>• <i>Grantor Trusts</i> 1361.03-01</li> </ul> <p>201216025 201216034 201252007</p> <ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i> 1361.03-02</li> </ul> <p>201203011 201225005 201232003 201232027 201233014 201235008 201238017  201301004 201302004 201302005 201302006 201313002 201322016 201327009  201330012 201330012 201341003 201341009 201347014 201414006 201419009</p> <ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i> 1361.03-03</li> </ul> <p>201201006 201224013 201238017 201341003 201422006</p>	

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 201208011 201208022 201211009 201216015 201216027 201225006 201233003  
 201237015 201238019 201238020 201238021 201238022 201238023 201238024  
 201242006 201243007 201243008 201247007 201301003 201306009 201306020  
 201310022 201314003 201320011 201325008 201326014 201328019 201337004  
 201426004

**Section 1362**

**Election by Small Business Corporation 1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004  
 201211005 201211006 201211007 201214010 201215004 201216027 201217006  
 201217009 201217013 201218008 201218009 201219014 201226001 201226013  
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 201310035 201311005 201311017 201314030 201316012 201320008 201322006  
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 201330018 201308008 201330017 201330018 201334030 201334031 201338012  
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 201418008 201418044 201418045 201420002 201425003 201425008 201426011  
 201429001 **201431006**

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 201205002 201206009 201217009 201226017 201227003 201233001 201233004  
 201234011 201238006 201238007 201252001 201301008 201301011 201310019  
 201311017 201314030 201322036 201328004 201338012 201346004 201348001  
 201418044 201418045 201425008

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 201206009 201217009 201312023 201320012

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 201208016 201208018 201208024 201210010 201210016 201210024 201210025  
 201213003 201213009 201213020 201214008 201214011 201214017 201215001  
 201216016 201216028 201216030 201217007 201217016 201219008 201219014  
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 201301012 201302013 201307002 201310017 201310019 201310021 201310035  
 201311015 201311017 201314030 201314031 201314034 201314036 201314040  
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 201414012 201418036 201420001 201420003 201422020 201425008

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

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	<ul style="list-style-type: none"> <li>• <i>Inadvertent Terminations</i> 1362.04-00</li> <li>201201005 201201006 201201009 201202002 201202003 201203002 201203007</li> <li>201203008 201203011 201203012 201205002 201205006 201206009 201208013</li> <li>201208023 201209005 201211002 201211004 201211005 201211006 201211007</li> <li>201214001 201216025 201216032 201217006 201217008 201217009 201217010</li> <li>201221006 201221008 201221009 201221010 201223007 201224007 201224013</li> <li>201224014 201225003 201225005 201226013 201227003 201228009 201228010</li> <li>201228018 201228024 201228025 201232004 201232007 201232009 201232026</li> <li>201232027 201232029 201234002 201234007 201234008 201235008 201236003</li> <li>201238007 201238008 201238014 201238015 201238017 201239001 201240012</li> <li>201240014 201242009 201243009 201244002 201245001 201245002 201245014</li> <li>201246002 201246008 201247008 201247012 201248001 201250013 201252001</li> <li>201252007 201301003 201301011 201303009 201306009 201306015 201306016</li> <li>201308008 201308009 201308022 201310008 201312016 201313002 201314006</li> <li>201314012 201314014 201315003 201315012 201317004 201320006 201320008</li> <li>201322006 201322016 201323012 201323013 201323014 201324011 201325003</li> <li>201325006 201328004 201328006 201328007 201328008 201328009 201328010</li> <li>201328011 201328012 201328013 201328014 201328015 201328016 201328017</li> <li>201329004 201330010 201330012 201308008 201308009 201308022 201330010</li> <li>201330012 201333002 201334030 201334031 201338016 201338024 201340001</li> <li>201341003 201341006 201341014 201341027 201343016 201345018 201345024</li> <li>201346001 201347003 201347014 201348001 201348009 201350004 201350005</li> <li>201351003 201351013 201351014 201351017 201404003 201405004 201405007</li> <li>201407004 201409001 201412003 201414007 201414010 201414013 201416004</li> <li>201418004 201418008 201418015 201418036 201418044 201418045 201420001</li> <li>201420002 201420005 201420013 201421003 201421004 201421005 201422006</li> <li>201423013 201424003 201424021 201425003 201426001 201426009 201426010</li> <li>201426011 201426021 201427007 201427017 201429008 201430011</li> </ul>	
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Extension of Time for Making Certain Elections

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<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>	9100.26-00
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<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	

• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00	
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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures	9102.01-00
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<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice	9103.02-00
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <i>Cyprus</i>	9114.03-08
	201343019	
	• <i>Italy</i>	9114.03-20
	201212008	

	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List

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