

Section 6110 Index

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

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

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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	• Qualified Subchapter S Subsidiary 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 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006	1361.05-00

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
201226017 201227003 201228003 201232005 201238006 201238014 201238015
201239001 201242009 201243009 201246008 201247012 201248013 201250011
201251007 201252001 201301008 201301011 201306009 201308008 201310019
201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201308008 201330017 201330018 201334030 201334031 201338012
201340002 201343016 201345018 201346004 201405007 201414010 201416004
201418008 201418044 201418045 201420002 201425003 201425008 201426011
201429001 201431006 201437009 201442038 201442047 201443006 201443006
201443014 201443014 201444007 201447009 201503004 201507011 201516029
201516054 201519016 201527019

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201338012 201346004 201348001
201418044 201418045 201425008 201443006 201443006 201443014 201443014
201451016 201451019 201515013 201516003 201516009 201519016 **201528017**

• Shareholder Consent

1362.01-01

201516009 **201528017**

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012

• Late Elections

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
201213003 201213009 201213020 201214008 201214011 201214017 201215001
201216016 201216028 201216030 201217007 201217016 201219008 201219014
201221007 201223008 201224004 201224026 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
201233012 201234003 201234010 201234011 201234014 201234019 201234022
201235004 201236004 201236009 201236018 201237009 201237016 201238006
201238007 201238008 201243002 201246001 201246019 201247007 201248013
201249006 201249009 201250011 201251010 201252013 201301002 201301008
201301012 201302013 201307002 201310017 201310019 201310021 201310035
201311015 201311017 201314030 201314031 201314034 201314036 201314040
201314041 201315010 201320010 201321008 201321009 201321016 201322028
201324001 201324007 201324012 201325001 201328001 201335006 201335009
201335011 201336003 201337002 201338006 201338008 201338012 201338015
201340002 201341003 201341010 201341016 201341019 201343010 201343018
201346004 201349007 201351008 201403001 201403001 201403003 201403003
201403010 201403010 201406006 201410018 201411005 201411013 201414011
201414012 201418036 201420001 201420003 201422020 201425008 201436004
201440018 201441011 201442010 201442038 201443006 201443006 201444014
201447009 201501006 201502004 201507021 201509026 201515021 201516027
201516053 201516054 201519007 201519009 201519013 201519025 201523006
201523010 201524019 201524023 **201528019**

• Termination of Election

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001
201345021 201418008 201420002 201432006 201434010 201434011 201434012
201434013 201434014 201443014 201443014 201444007 201450014 201508002
201523008 201526006

• <i>Ceases to be Small Business Corporation</i>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
• <i>Passive Investment Income</i>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028	
• S Termination Year	1362.03-00
201507011	
• Inadvertent Terminations	1362.04-00
201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 201524006 201524009 201525004 201525004 201525004 201525004 201525005 201525005 201525005 201525005 201525006 201525006 201525006 201525006 201525009 201525009 201525009 201525009 201527005 201527006 201527007 201527008 201527009 201527019 201528017 201528020 201528025 201528028 201528037	

Section 1366

Pass-Thru of Items to Shareholders
201327009 201333008 201429025

1366.00-00

Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 • Patronage Dividends 201228035 • Exceptions 201407003	1382.00-00 1382.02-00 1382.04-00
Section 1388	Definitions; Special Rules 201234018	1388.00-00
Section 1402	Definitions 201402004 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 • Who must Withhold • <i>Liability of Withholding Agent</i> 201428007 • Income Subject to Withholding v. Not Subject to Withholding • <i>Sale or Exchange of Capital Assets</i> 201343020 • Exemptions from Withholding • <i>Effectively Connected Income</i> 201428007	1441.00-00 1441.01-00 1441.01-02 1441.02-00 1441.02-03 1441.03-00 1441.03-01
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007	1501.00-00

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043		
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	
	• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038	1502.21-00	
	• Investment Adjustment 201213013 201214012 201339001 201411007 201430002	1502.32-00	
	• Earnings and Profits 201411007	1502.33-00	
	• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00	
	• Life and Non-Life 201210015 201213012	1502.50-00	
	• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036	1502.75-00	
	• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10	
	• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11	

	• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00
	• <i>Income Allocation</i> 201235003	1502.76-01
	• Common Parent Agent for Subsidiaries 201522005	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules 201405009	1563.00-00
Section 2001	Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020	2001.00-00

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014	2044.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00

	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 201243004 201338003 201431004 201431019 201447008 201528014	2056.00-00
	• Terminable Interests 201450002	2056.01-00
	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014	2056.07-00
	• <i>Effective Election</i> 201345006	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201406003 201429012 201516055	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016	2207A.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024	2501.00-00
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032	2501.01-00

	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests 201208026	2503.03-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005	2511.18-00
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008	
	• Power Created After October 21, 1942 201435007	2514.02-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056	
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02

	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007	2522.00-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029	
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• Section 42; Low-Income Housing Credit 9100.01-00
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• *ITC Expenditures* 9100.02-04
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• Section 146; Volume Cap 9100.03-00
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• Section 168; MACRS 9100.04-00
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• Section 266; Carrying Charges 9100.05-00
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• 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 201429016 201435002 201437005	9100.07-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031	9100.10-00
• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027	9100.15-00
• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016	9100.17-00
• Extension of Time For Filing Return 201442018	9100.19-00
• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
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	• Revenue Procedures 201351023	9102.01-00
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