

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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) 317-6840.

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	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
	• <i>Redeterminations, Changes in Use</i> 201228036 201450001	168.32-00
	• <i>Retirements</i> 201710006	168.35-00
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	• <i>Time of Making Contribution</i> 201730012 201730017 201730018 201730019	170.01-00
	• <i>Value of Contribution</i> 201319010 201443019 201443020	170.02-00
	• <i>Percentage Limitations</i>	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015	170.07-06
	• <i>Percentage Limitations - Corporations</i> 201226021	170.08-00
	• <i>Donees of Charitable Contributions in General</i> 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
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	• <i>Corporations</i> 201226021	170.10-02
	• <i>Ordinary Income and Capital Gain Property</i> 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
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	• <i>Substantiation</i> 201608012 201736023	170.12-09
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	• <i>Other</i> 201307008 201322046 201403016	170.19-00
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	• <i>Carryback and Carryover</i> 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• <i>Specified Business</i> 201612013 201447006	172.03-00
	• <i>Deferred Statutory or Tort Liability Losses</i> 201442054	172.07-00
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	• <i>Section 179 Property</i> 201234024	179.01-00
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	• <i>Other</i> 201822026	247.04-00
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	201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011	
	• <i>Development Costs</i>	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	263.02-01
	• <i>Permanent Improvements</i> 201213023	263.03-00
	• <i>Leases</i>	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• <i>Acquisition of Property, Intangibles</i> 201543014 201614037	263.13-00
	• <i>Allocation Between Capital Expenditure and Expense</i> 201234026 201234027 201827009 201850013 201908013	263.14-00
	• <i>Election to Deduct or Capitalize Certain Expenditures</i> 201221013 201405009 201535002	263.16-00
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	• <i>Interest Capitalization</i> 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
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	201617004 201736019	
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	201617004	
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	201252008 201330004 201330004 201702035	
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	201405009	
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	201203004 201323005 201334006 201419011 201603002 201702035 201705004	
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	• Substantiation	274.08-00
	201246031	
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	201519017	

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	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201717005	305.04-00
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	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
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	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
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	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
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	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
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	• Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018	336.05-00
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	• <i>Date Plan Adopted</i> 201731008	337.01-01
	• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
	• Section 332 Liquidations 201404004	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00

	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
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	• Substantially All of the Assets 201731008	354.05-00

Section 355**Distribution of Stock and Securities of a Controlled Corporation****355.00-00**

201202007 201208017 201213001 201213005 201216027 201228030 201228033
 201229002 201232033 201236014 201238018 201240013 201244006 201245020
 201252017 201305003 201306010 201310023 201312017 201323017 201325009
 201328024 201330002 201330022 201612012 201634010 201731004 201330002
 201330022 201333007 201334009 201334032 201337003 201338040 201339001
 201340009 201341026 201347005 201349006 201352007 201402002 201407005
 201411012 201416002 201416005 201418018 201418030 201419005 201419010
 201419012 201422018 201423012 201424006 201424009 201424013 201426004
 201437006 201441009 201441010 201441016 201503006 201505013 201512001
 201524005 201535007 201537018 201601001 201603005 201603006 201603020
 201624011 201626017 201633014 201634010 201641011 201643008 201644018
 201651010 201706005 201716002 201721002 201734004 201740015 201801012
 201805012 201817001 201818010 201827008 201848016 201851004 201852015

• *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 201612012 201634010
 201731003 201731004 201308002 201330007 201330022 201334009 201334032
 201335001 201336012 201337007 201338040 201340009 201341004 201341013
 201341026 201347005 201348005 201349006 201350007 201352007 201404002
 201407005 201409002 201409003 201411002 201412013 201415001 201416005
 201418030 201418039 201418046 201419005 201419010 201419012 201422004
 201422012 201423006 201423010 201424005 201424006 201424008 201424009
 201424011 201424013 201426004 201426008 201430002 201433007 201436033
 201437006 201437013 201438009 201440014 201441008 201441009 201441016
 201443017 201445008 201503006 201504007 201505007 201505013 201511001
 201512001 201516014 201528006 201535006 201535007 201537018 201538015
 201542004 201603005 201603006 201603020 201605016 201607003 201613008
 201614017 201626017 201634010 201637013 201651010 201706005 201734004
 201740015 201801012 201802007 201820016 201827006 201827008 201833011
 201834006 201835001 201836001 201839006 201845009 201851005 201852015
 201910004

• *Split-Off*

355.01-01

201208017 201213001 201213002 201213005 201230007 201232033 201234009
 201238018 201240016 201245020 201246027 201252017 201306010 201308017
 201308018 201310023 201313016 201323017 201327003 201330002 201330007
 201731003 201308017 201308018 201330002 201330007 201337003 201350007
 201352007 201403002 201404002 201405003 201411002 201411012 201418019
 201422017 201426007 201435005 201512001 201625012 201625013 201851004

• *Split-Up*

355.01-02

201402002 201418018 201423012

• *Non Pro Rata Distributions, etc.*

355.02-00

201233016 201625012 201625013

• *Active Business*

355.03-00

201219003 201251006 201634010 201333003 201407005 201418039 201418046
 201426007 201429006 201436033 201531014 201535007 201542004 201551009
 201605016 201606014 201607003 201624004 201625012 201625013 201626002
 201633009 201634010 201637013 201643008 201706005 201730010 201818010
 201827008 201834006

• *Five-Year Requirement*

355.03-01

201251006 201528016 201624004 201633009 201643008 201706005

• *Business Purpose*

355.04-00

201308017 201308018 201308017 201308018 201730010

	• Control 201437013 201527003 201818010	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012	355.05-01
	• Device 201734004 201743017	355.06-00
	• Continuity of Interest 201644018	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	355.10-00
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	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
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	• Assumption of Liabilities 201721002	358.03-00
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	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015	361.02-02

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	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013	
	• Property Acquired in Reorganizations and Transfers by Controlling Stock- holders	362.01-00
	201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012	
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	201348011 201432002 201639014 201746022	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	201321018 201651015	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d)	367.30-00
	201321018	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	201348011 201423006 201639014 201808010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011 201606006 201639014 201808010	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	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 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002	
	• <i>Using Stock of Corporation Controlling Merged Corporation</i>	368.01-02
	201820002	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009 201603020	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	

	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01
	• <i>Assets for Control of Transferee (Type "D")</i> 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 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004	368.04-00
	• <i>Recapitalization (Type "E")</i> 201308001 201315009 201315020 201315021 201308001 201424010 201835001	368.05-00
	• <i>Change in Identity, etc. (Type "F")</i> 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022	368.06-00
	• <i>Continuity of Interest Rule</i> 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
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	• <i>Several Steps</i> 201252014 201411002	368.09-01
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	• Method of Accounting 201237012 201343012	381.04-00
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	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• <i>Impossibility of Diversion</i> 201228055 201839010	401.03-00
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	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004	401.06-02
	• <i>Commencement of Benefits Under Qualified Trusts</i> 201221033	401.11-00
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	• <i>Exempt Trust</i> 201417025 201821008 201831006	402.01-00

	• Non-Exempt Trust 201749007	402.02-00
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	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
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	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
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• *Benefit Distributions*

408.02-01

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• Rollover Contributions

408.03-00

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	201206018 201219024 201251019 201701002 201405029 201406020 201410037	
	201424025 201425016 201426029 201429029 201440022 201441019 201451044	
	201501014 201503018 201545027 201626004	
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	201451044 201501014 201503018 201613014 201613015 201630009 201636042	
	201636043 201710005 201729013 201729014 201730022 201837014	
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	201444043 201644019 201740002	
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	201729013 201729014 201730022	
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	201213034 201213035 201235024 201302043 201344011 201425016 201434025	
	201545027 201833013 201844005	
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	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005	1361.03-02

• *Electing Small Business Trusts* 1361.03-03
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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• Eligible v. Ineligible	1362.01-00
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• Shareholder Consent	1362.01-01
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• Election After Termination	1362.01-02
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• Late Elections	1362.01-03
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• <i>Ceases to be Small Business Corporation</i>	1362.02-02
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• <i>Passive Investment Income</i>	1362.02-03
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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 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Gross Income 201852003 201902001 • Patronage Dividends 201228035 201809005 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005	1388.00-00
Section 1402	Definitions 201402004 • Net Earnings From Self-Employment 201916005 • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 <i>1402.01-03</i> 1402.05-00

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	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
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	• Income Subject to Withholding 201808010	1443.02-00	
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Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00	
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	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
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• Basis of Property	1502.31-00
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• Investment Adjustment	1502.32-00
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• Earnings and Profits	1502.33-00
201411007	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012	
• Filing Requirements	1502.75-00
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• When Group Remains in Existence	1502.75-10
201228002 201314028 201350007 201424010 201505006	
• Common Parent No Longer in Existence	1502.75-11
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• Taxable Year of Members of Group	1502.76-00
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• Income Allocation	1502.76-01
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• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
• Separate Return Years	1502.79-00
201251003 201324004	

	• Applicability of Other Provisions of Law 201650013	1502.80-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
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	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001	1502.93-00
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	• Application of Section 382 with Respect to a Consolidated Group 201414009 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 201641012 201815008	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008	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
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Section 2031	Definition	2031.00-00
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Section 2032	Alternate Valuation	2032.00-00
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Section 2032A	Valuation of Farm Real Property	2032A.00-00
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Section 2033	Property in Which Decedent Had an Interest	2033.00-00
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	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
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	201223012 201238004 201647001 201702005 201709020	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
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• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
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• Extension of Time For Filing Return	9100.19-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
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• Other

9100.22-00

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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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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

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	• Revenue Procedures 201351023	9102.01-00
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	• Authority 201736021	9103.01-00
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
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	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00

	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
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Section 9832	Definitions for Chapter 100 201618010 201610021 201616008	9832.00-00
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
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	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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