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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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200101006 200101020 200102036 200103037 200103057 200104001 200104012 200104025 200105031 200107016 200107031 200109031 200111026 200111029 200112055 200113019 200114002 200115001 200118018 200118045 200119012 200120015 200120030 200125011 200125044 200126012 200126028 200129006 200129023 200129029 200129032 200130003 200131003 200137011 200137036 200137042 200151042 200151043 200151044 200205035 200206022 200209029 200209047 200213016 200214014 200214021 200217006 200219025 200220019 200223002 200225005 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200239022 200239022 200239022 200133035 200134014 200138025 200139001 200139001 200139009 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021 200231003 200231003 200231008 200231008 200237022

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200105063 200105065 200106046 200106046 200110033 200121073 200126036 200126038 200126039 200131032 200131033 200209062 200223065 200234074 200234074 200234074 200234074 200208031 200221048 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041

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200102051 200108045 200108046 200108047 200108049 200114039 200117043 200127052 200128059 200130048 200130049 200130055 200149044 200149045 200151046 200151047 200211051 200213027 200214035 200214036 200220028 200223067 200233024 200233031 200141049 200147058 200147059 200148057 200148074 200150026 200208027 200216036 200236049 200236049 200237027 ***200242041***

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200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046 200234071 200234071 200234071 200234071

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200118054 200151045 200206058 200218037

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200104038 200137062 200223068

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200223067 200148085

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200124022 200151061 200222030

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200105034 200105035 200118046 200130018 200211032 200234062 200234062 200234062 200234062 200135004 200135004 200135004 200135004 200138017 200150009 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012

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200205044 200201005 200201005

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200103061 200118046 200130008 200226032 200221035

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200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023

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200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021

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200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200241003 200241003 200241003 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039

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200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024 200236012 200236012

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200114029 200123058 200217048 200222009

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200108023 200239007 200239007 200239007 200139017 200139017 200147038
200218017

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200101027 200101028 200102019 200102020 200102022 200102023 200102026
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200242018 200242019 200242026

• Termination of Election 1362.02-00
200117013 200226009 200215039

• *Ceases to be Small Business Corporation* *1362.02-02*
200107025 200122034 200145028 200240038 200240038 200240038 200240038

• *Passive Investment Income* *1362.02-03*
200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 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

• S Termination Year 1362.03-00
200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations 1362.04-00
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Section 1366 **Pass-Thru of Items to Shareholders** **1366.00-00**
200223052 200207015 200230030 200230030

Section 1367 **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** **1367.00-00**
200106009 200106009 200117008 200223052

Section 1368 **Distributions** **1368.00-00**
200111004 200117008

• Accumulated Adjustments Account 1368.01-00
200110004

Section 1371 **Coordination with Subchapter C Rules** **1371.00-00**
200111004

Section 1374 **Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** **1374.00-00**
200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002

Section 1375	**Tax Imposed On Certain Passive Investment Income** 200141028 200147034 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules** 200117008	**1377.00-00**
	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037	**1388.00-00**
Section 1394	**Tax-Exempt Enterprise Zone Facility Bonds** 200137004	**1394.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1397E	**Qualified Zone Academy Bonds** 200127044	**1397E.00-00**
Section 1398	**Rules Relating to Individual's Title 11 Cases** 200127022	**1398.00-00**
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	**Zero Percent Capital Gains Rate** 200102015	**1400B.00-00**
Section 1401	**Rate and Applicability of Self-Employment Tax** 200113002 200222008	**1401.00-00**
Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011	**1441.00-00**
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00
Section 1446	**Withholding Tax Paid by Partnerships with Foreign Partners** 200144005	**1446.00-00**

Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
Section 1494	**Payment and Collection** 200128040	**1494.00-00**	**R**
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200136001 200136001	**1502.00-00**	
	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• Stock of Members 200150008 200232028	*1502.13-01*	
	• Obligations of Members 200121013 200122022	*1502.13-02*	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	
	• When Group Remains in Existence 200136001 200136001 200232016	*1502.75-10*	
	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00	
	• Common Parent Agent for Subsidiaries 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	1502.77-00	
	• Alternative Agents of the Group 200130012 200235011 200235011	*1502.77-01*	
	• Exercise of Privilege 200137012	1502.88-00	

	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Consolidated Loss 200221018	1503.04-00
	• Dual Resident Corporation 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046	*1503.04-04*
Section 1504	**Definitions** 200145008 200135032 200135032 200135032 200135032 200201014 200201014 200238029 200238029 200238029	**1504.00-00**
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation 200213018	*1504.02-01*
Section 2001	**Imposition and Rate of Tax**	**2001.00-00**
	• Determination of Amount of Adjusted Taxable Gifts 200118002	2001.02-00
Section 2011	**Credit for State Death Taxes** 200108040	**2011.00-00**
Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2016	**Recovery of Taxes Claimed as Credit** 200108040	**2016.00-00**
Section 2031	**Definition** 200128021 200205002 200202032 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016	**2031.00-00**
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• Open-End Investment Company Shares 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**2032A.00-00**
	• Method of Election	2032A.08-00
	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*

Section 2033	**Property in Which Decedent Had an Interest** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
Section 2035	**Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death**	**2035.00-00**
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018	**2036.00-00**
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200113006 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	**2038.00-00**
	• Insurance Trusts 200127042	2038.04-00
Section 2039	**Annuities (Included v. Not Included in Gross Estate)** 200105058 200112023	**2039.00-00**
	• Amount to Be Included 200210009	2039.02-00
Section 2040	**Joint Interests (Included v. Not Included in Gross Estate)** 200104008	**2040.00-00**
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027	**2041.00-00**
	• Pre-1942 Powers 200127037 200205033	2041.01-00

	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 200127042 200147039	**2042.00-00**
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• Insurance or Purchase of Decedent's Interest in Business 200214028	*2042.04-03*
	• Possession of Incidents of Ownership 200111038	2042.05-00
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed** 200205002 200219003 200223020 200223047 200203045 200236021 200236021	**2044.00-00**
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200224016	*2044.01-01*
Section 2053	**Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)** 200104008 200132004 200241044 200241044 200241044	**2053.00-00**
	• Claims Against the Estate	2053.09-00
	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	**2055.00-00**
	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	2055.03-00
	• Presently Ascertainable Charitable Remainder 200227015	*2055.03-03*
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• Transfers Subject to Condition 200202032	*2055.07-02*
	• Disclaimers 200149015	2055.08-00
	• Modification of Will 200127038	2055.09-00
	• Compromise 200128005	*2055.09-01*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00
	• Unitrust Lead Interest 200218029	*2055.12-06*
	• Guaranteed Annuity Lead Interest 200230022 200230022	*2055.12-07*

	• Reformations of Nonqualifying Interests 200105059 200122045 200224006 200201026 200201026 200230022 200230022 200232015	*2055.12-10*
	• Transfers of Easements in Real Property 200143011	2055.14-00
Section 2056	**Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)** 200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200241032 200241032 200241032 200236021 200236021 200240020 200240020 200240020 200240020	**2056.00-00**
	• Terminable Interests 200131001	2056.01-00
	• Life Estate 200125012 200222024 200224016	*2056.01-01*
	• Qualified Terminable Interest Property 200119030 200130034 200226020 200241012 200241012 200241012 200218003	2056.07-00
	• Effective Election 200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017	*2056.07-01*
	• Special Rule for Charitable Remainder Trusts 200127038 200204022 200232015	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• Exception For Property Transferred to Qualified Domestic Trust 200146015	*2056.19-02*
Section 2056A	**Qualified Domestic Trusts (Deductible v. Not Deductible)** 200132013	**2056A.00-00**
	• Qualifying Interest 200241012 200241012 200241012	2056A.02-00
	• Effective Election 200211021	2056A.04-00
Section 2205	**Reimbursement Out of Estate**	**2205.00-00**
	• Apportionment of Tax According to State Law 200206024	2205.01-00
Section 2207A	**Right of Recovery in the Case of Certain Marital Deduction Property** 200223047	**2207A.00-00**
	• Recovery With Respect to Estate Tax 200127007	2207A.01-00
	• Recovery With Respect to Gift Tax 200106029 200106029 200116006 200137022 200224016 200230017 200230017	2207A.02-00
Section 2209	**Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States** 200105048	**2209.00-00**

Section 2501 **Imposition of Gift Tax (Imposed v. Not Imposed)** **2501.00-00**
200101021 200103001 200103002 200103003 200103007 200103049 200105039 200105048 200105048 200112023 200113006 200116016 200119047 200123055 200127027 200127037 200128035 200213011 200213013 200223019 200224001 200227020 200234043 200234043 200234043 200234043 200133002 200141022 200148028 200150020 200202033 200203045 200210018 200210051 200210056 200212006 200221032 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200236030 200236030

• Gift v. Not a Gift 2501.01-00
200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013

Section 2503 **Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)** **2503.00-00**

• Trusts for Minor Beneficiaries 2503.11-00

• Withdrawal Powers ("Crummey" Issue) *2503.11-06*
200123034 200130030

Section 2511 **Transfers in General (Gift v. Not a Gift)** **2511.00-00**
200105049 200113007 200122011 200128011 200213011 200241044 200241044 200241044 200141022 200148028 200202033 200202036 200212006 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016

• Consideration 2511.02-00
200209007 200209008

• Cessation of Donor's Dominion and Control 2511.03-00
200122045

• Gifts Indirectly Made 2511.04-00
200143004

• Transfer of Life Estate or Other Right Over Income 2511.10-00
200106029 200106029

• Gift of Remainder 2511.11-00
200118031 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015

• Renunciation of Testate or Intestate Share 2511.18-00
200109041

Section 2512 **Valuation of Gifts** **2512.00-00**
200122036 200223013 200223014 200233022 200212006

• Closely Held Stock 2512.08-00
200143004

Section 2513 **Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)** **2513.00-00**
200130030 200205027 200213013 200147021

• Joint and Several Liability 2513.03-00
200205027

Section 2514 **Powers of Appointment (Transfer v. Not a Transfer)** **2514.00-00**
200105039 200105044 200112031 200144018 200148028 200150020

• Power Created on or Before October 21, 1942 2514.01-00
200127037 200205033

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200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200216032

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	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*

	• Association v. Trust	7701.03-00
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200107022 200112051 200122050 200217013

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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200105043 200107001 200107002 200108028 200114025 200119011 200119038 200121041 200125050 200125063 200130033 200131017 200131026 200204033 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200209021 200211020 200211029 200211031 200220025 200223023 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200225028 200133032 200133033 200138013 200140038 200141039 200143009 200144017 200146018 200201030 200201030 200202046 200202049 200202058 200202067 200210057 200210058 200210059 200218020 200230031 200230031 200232014 200237018

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200115026 200115037 200116003 200116013 200121039 200121043 200121047 200122038 200123006 200123032 200123054 200125039 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200132030 200137035 200204036 200211027 200213025 200220013 200224019 200227019 200227038 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200241029 200241029 200241029 200241030 200241030 200241030 200134009 200134015 200135040 200135040 200135040 200135040 200139004 200139004 200140029 200140030 200142013 200144014 200146048 200146053 200147041 200148044 200148050 200202066 200203056 200216009 200232023 200232024 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037

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200147004

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200103013 200103014 200105042 200106022 200106022 200107004 200107006 200109003 200111015 200112010 200112033 200112059 200112061 200113021 200113023 200116026 200120017 200123005 200123007 200123027 200123028 200123029 200124004 200128049 200137007 200137008 200137009 200151027 200151031 200151037 200151041 200209016 200217047 200222014 200227010 200233009 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021

• Section 472; LIFO Election 9100.11-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200116027

• Section 927; FSC Election 9100.18-00
200111042 200210062 200221040

• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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200138027

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200115008 200128043 200130004 200137054 200151034 200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200239024 200239024 200239024 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019

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• Not Able to Identify Under Present List 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
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