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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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• 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* 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	*1362.02-03*
	• S Termination Year 200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	1362.03-00
	• Inadvertent Terminations 200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240044 200240044 200240044 200240044	1362.04-00
Section 1366	**Pass-Thru of Items to Shareholders** 200223052 200207015 200230030 200230030	**1366.00-00**
Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200106009 200106009 200117008 200223052	**1367.00-00**
Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
	• Accumulated Adjustments Account 200110004	1368.01-00
Section 1371	**Coordination with Subchapter C Rules** 200111004	**1371.00-00**
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	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
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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**
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	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	**Zero Percent Capital Gains Rate** 200102015	**1400B.00-00**
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	• 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
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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*
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	• 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**
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	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• *Open-End Investment Company Shares* 200119013	*2031.03-20*
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	• 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
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	• 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
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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
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	• 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*
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	• 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*
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	• Effective Election 200211021	2056A.04-00
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	• Apportionment of Tax According to State Law 200206024	2205.01-00
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	• 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)** 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	**2501.00-00**
	• Gift v. Not a Gift 200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013	2501.01-00
Section 2503	**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)**	**2503.00-00**
	• Trusts for Minor Beneficiaries	2503.11-00
	• Withdrawal Powers ("Crummey" Issue) 200123034 200130030	*2503.11-06*
Section 2511	**Transfers in General (Gift v. Not a Gift)** 200105049 200113007 200122011 200128011 200213011 200241044 200241044 ***200241044 200141022 200148028 200202033 200202036 200212006 200240014*** 200240014 200240014 200240014 200240016 200240016 200240016 200240016	**2511.00-00**
	• Consideration 200209007 200209008	2511.02-00
	• Cessation of Donor's Dominion and Control 200122045	2511.03-00
	• Gifts Indirectly Made 200143004	2511.04-00
	• Transfer of Life Estate or Other Right Over income 200106029 200106029	2511.10-00
	• Gift of Remainder 200118031 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015	2511.11-00
	• Renunciation of Testate or Intestate Share 200109041	2511.18-00
Section 2512	**Valuation of Gifts** 200122036 200223013 200223014 200233022 200212006	**2512.00-00**
	• Closely Held Stock 200143004	2512.08-00
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	• Power Created on or Before October 21, 1942 200127037 200205033	2514.01-00
	• Definition of General Power of Appointment 200104023 200234047 200234047 200234047 200234047 200241035 200241035 ***200241035***	2514.03-00

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	• Requirements for a Qualified Disclaimer 200127007	2518.01-00
	• Disclaimer of Less than an Entire Interest 200130034 200230022 200230022	2518.02-00
	• Undivided Portion of an Interest 200149015	2518.03-00
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	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• Transfer of Partial Interests 200122011	*2522.02-01*
	• Charitable Remainder Trusts 200108035 200205008 200140027 200207026 200215032	*2522.02-03*
	• Guaranteed Annuity and Unitrust Interests 200149016	*2522.02-04*
	• Reformations 200122045	2522.03-00
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200101011 200101015 200102039 200102040 200103001 200103002 200103003
200103007 200103012 200103049 200105039 200105058 200107003 200108011
200108015 200109015 200112031 200112036 200112037 200112038 200112040
200112041 200112042 200112043 200112044 200112046 200112047 200112048
200112049 200112050 200113006 200113007 200116016 200118038 200119027
200119047 200123045 200124006 200124012 200125038 200125070 200125077
200125079 200125082 200125085 200125086 200125087 200126013 200127037
200128035 200132015 200132016 200206045 200209022 200209033 200209034
200209037 200209038 200211008 200213011 200213013 200213014 200214002
200214012 200214019 200214020 200219028 200219029 200223019 200224001
200225029 200226042 200234043 200234043 200234043 200234043 200241038
200241038 ***200241038 200241041 200241041 200241041 200133002 200134012***
200135007 200135007 200135007 200135007 200141022 200141024 200143019
200144008 200146042 200146045 200147028 200147042 200148034 200148041
200150016 200202033 200203029 200203030 200210029 200210054 200210056
200215001 200218023 200218035 200221032 200229013 200229013 200229013
200229013 200229013 200229018 200229018 200229018 200229018 200229018
200229034 200229034 200229034 200229034 200229034 200230038 200230038
200231011 200231011 200236030 200236030 200238034 200238034 200238034
200240014 200240014 200240014 200240014 200240016 200240016 200240016
200240016

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200241041 200241041 ***200241041 200203029***

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200116031 200117002 200119023 200123012 200123013 200123014 200125037
200211034 200217035 200222012 200234062 200234062 200234062 200234062
200241041 200241041 ***200241041 200201017 200201017 200201020 200201020***
200203029 200207018 200229041 200229041 200229041 200229041 200229041
200229042 200229042 200229042 200229042 200229042

• Additions to Irrevocable Trusts *2601.03-05*
200120007

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• Transitional Rules 2601.04-00

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200104023 200217036 200217037 200227020

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200209007 200209008 200234047 200234047 200234047 200234047 200241035
200241035 ***200241035***

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200119029 200119031 200209032 200209035 200209036 200209039 200209042
200209043 200209045 200230019 200230019

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200215001

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200227022

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200102014 200224018 200218001

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200223016 200227017 200212024 200212025 200218010 200218011 200218012
200218015 200235013 200235013 200240019 200240019 200240019 200240019

	• Deemed Allocation to Certain Lifetime Direct Skips 200201002 200201002 200201003 200201003	2632.02-00
	• Allocation of Unused GST Exemption 200112009	2632.03-00
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	• Inclusion Ratio Defined 200234026 200234026 200234026 200234026 200241021 200241021 ***200241021*** 200241022 200241022 ***200241022 200241040 200241040 200241040 200236004*** 200236004	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 200114026	2642.03-00
	• Special Rule For Charitable Lead Annuity Trusts 200107015	2642.05-00
Section 2651	**Generation Assignment** 200150003	**2651.00-00**
Section 2652	**Other Definitions** 200123045 200215001 200236021 200236021	**2652.00-00**
	• Transferor Defined 200107015 200120019	2652.01-00
	• Gift Splitting by Married Couples 200130030 200218001	*2652.01-01*
	• Special Election for QTIP 200109007 200111007 200112009 200117007 200118037 200125040 200205040 200214011 200226026 200226041 200241032 200241032 ***200241032 200208018*** 200215026 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030	*2652.01-02*
	• Interest Defined 200232027	2652.03-00
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	• Separate Shares 200117007 200226026	2654.03-00
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	• Valuation Rules 200138028	2701.01-00
	• Applicable Retained Interests 200138028	2701.04-00
	• Qualified Payments 200114004	2701.07-00

Section 2702	**Special Valuation Rules for Transfers in Trust** 200112023 200116006 200121015 200137022 200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017	**2702.00-00**
	• Exceptions	2702.02-00
	• Personal Residence in Trust 200109017 200112018 200117021 200118031 200126026 200211036 200220014 200220015 200241039 200241039 ***200241039***	*2702.02-02*
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	• Right to Sell or Use Restrictions 200143004	*2703.01-02*
	• Exceptions 200143004	2703.02-00
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	• Wages 200108010	3121.01-00
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	• Payment Under Employers' Plans for Retirement, Disability, Death, etc. 200124003 200133009	*3121.01-12*
	• Tax-Exempt Trusts and Certain Annuity Plans 200234009 200234009 200234009 200234009 200210014	*3121.01-15*
	• Standby Employee Wages 200206053	*3121.01-17*
	• Employment 200211005 200136019 200136019	3121.02-00
	• Voluntary Coverage of State, etc., Employees 200206053	*3121.02-06*
	• Mandatory Coverage of State, etc., Employees 200128018 200206053	*3121.02-07*
	• Services of Ministers or Members of an Order 200106015 200106015 200143017	*3121.02-08*
	• Student Employee of School, etc. 200123001 200145040 200212029 200215048	*3121.02-10*
	• Employees 200118008 200126004 200129004 200222005 200146006 200215053	3121.04-00
	• Common Law Tests 200113024 200117003 200119035 200129014 200206053 200234007 200234007 200234007 200234007 200147006	*3121.04-01*

	• *Insurance Salesmen* 200203005	*3121.04-18*
	• Employer v. Not an Employer 200113024 200125008	3121.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• *In General* 200211037	*3121.10-01*
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 200206053 200147006	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements 200117038	3121.16-00
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	• Benefits Provided Under Certain Employee Benefit Plans 200117038	3121.17-00
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	• Employers v. Not Employers 200149022 200149024 200149025 200151002 200151016 200205030 200206020 200211038 200211039 200214006 200214008 200214009 200214010 200217019 200140001 200140002 200140003 200140004 200140005 200140006 200140007 200140008 200140009 200140010 200140012 200140013 200140014 200140016 200140022 200140023 200140024 200140025 200140041 200141001 200141002 200141004 200141005 200141006 200141007 200141008 200141009 200141029 200141030 200141031 200141032 200143002 200146002 200146003 200146004 200146005 200146007 200147001 200147002 200147003 200147016 200147017 200148007 200148008 200148011 200148018 200148019 200148026 200148029 200148045 200148046 200148047 200148048 200150005 200150006 200202050 200203023 200203024 200203025 200203028 200210016	3231.01-00
Section 3306	**Definitions**	**3306.00-00**
	• Wages 200108010	3306.02-00
	• Employment 200125008 200136019 200136019	3306.03-00
	• *Services for U.S. or an Instrumentality Excepted* 200238001 200238001 200238001	*3306.03-01*
	• Employees 200118008 200126004 200129004 200222005 200234007 200234007 200234007 200234007	3306.05-00
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	• Wages Subject to Withholding 200108010	3401.01-00
	• Renumeration Not Subject to Withholding	3401.02-00
	• *Exclusions From Wages* 200106015 200106015 200143017	*3401.02-01*
	• Employer-Employee Relationship 200118008 200126004 200129004 200222005	3401.04-00

	• *Employer v. Not an Employer* 200108010 200128018 200214001 200233004 200146006	*3401.04-01*
	• *Employee v. Not an Employee* 200119035 200129014 200234007 200234007 200234007 200234007	*3401.04-02*
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• *In General* 200129008	*3401.06-01*
Section 3402	**Income Tax Collected at Source** 200108010	**3402.00-00**
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	• Withholding on Payments of Indian Casino Profits 200222003	3402.20-00
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	• Reportable Payment 200226018	3406.02-00
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	• Sport Fishing Equipment 200103005	4161.01-00
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Section 4252	**Definitions** 200149012	**4252.00-00**
Section 4253	**Exemptions**	**4253.00-00**
	• Common Carriers and Communication Companies 200149012 200227008	4253.06-00
Section 4261	**Transportation of Persons by Air (Taxable v. Nontaxable)** 200122006 200203019	**4261.00-00**
Section 4282	**Transportation by Air for Other Members of Affiliated Group** 200123002	**4282.00-00**

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200119051 200122044 200132032 200224025 200239030 200239030 200239030
200216010 200216029 200236023 200236023

• Reinsurance 4371.03-00
200117040

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200123018

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200103076 200103082 200103085 200104032 200106040 200106040 200107036
200115038 200116048 200117041 200117042 200123069 200123071 200124023
200127052 200137060 200151052 200151053 200151057 200204042 200204053
200205048 200205049 200206057 200224035 200233027 200233028 200233029
200233030 200234065 200234065 200234065 200234065 200234066 200234066
200234066 200234066 200234067 200234067 200234067 200234067 200234068
200234068 200234068 200234068 200234072 200234072 200234072 200234072
200241056 200241056 ***200241056 200138029 200140083 200140084 200140086***
200141058 200148066 200216033 200238050 200238050 200238050

• Alternative Excise Tax on Non-Exempt Private Foundations 4940.01-00
200101035 200112064 200112065 200204044 200204046 200204047

• Computation of Net Investment Income 4940.02-00
200133048

• Gross Investment Income--Items Included *4940.02-01*
200204039 200221050

• Exclusions, Deductions, and Special Rules *4940.02-02*
200137063

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200103076 200103085 200112064 200112065 200114036 200114037 200117016
200123069 200123071 200124023 200124024 200124029 200125092 200125093
200132037 200149040 200151052 200151053 200204039 200219036 200219039
200225042 200227043 200135047 200135047 200135047 200135047 200141058
200141061 200143028 200148066 200148069 200150031 200207028 200207029
200218036 200218041 200218042 200232033

• Special Rules as to Liability 4941.03-00
200219036 200219039 200218036 200218041 200218042 200221050 200232033

• Definition of Self-Dealing 4941.04-00
200102055 200103082 200104032 200106040 200106040 200107036 200107039
200111051 200111052 200114040 200115038 200116047 200116048 200117041
200117042 200121078 200123072 200126033 200129041 200137060 200137063
200151057 200204042 200204044 200204046 200204047 200204053 200205048
200205049 200206057 200213028 200217056 200219036 200219038 200219039
200222034 200222037 200222038 200224033 200225037 200225042 200225045
200227044 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 200234065 200234066 200234066 200234066 200234066
200234067 200234067 200234067 200234067 200234068 200234068 200234068
200234068 200234072 200234072 200234072 200234072 200241044 200241044
200241044 200241047 200241047 200241047 200241048 200241048 200241048
200241049 200241049 ***200241049 200241056 200241056 200241056 200133048***
200134033 200138029 200140083 200140084 200140085 200140086 200141063
200141064 200148071 200148072 200148080 200208039 200216032 200216033
200218041 200218042 200221050 200232033 200232036 200238050 200238050
200238050 200238053 200238053 200238053

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

• Definitions of Principal Terms 4942.03-00
200136029 200136029

• *Undistributed Income* *4942.03-01*
200133048

• *Distributable Amount* *4942.03-02*
200204039 200204044 200204046 200204047

• *Minimum Investment Return* *4942.03-03*
200103082 200107036 200107039 200205049 200148078 200207031

• *Qualifying Distribution* *4942.03-05*
200103082 200104032 200104036 200104037 200106040 200106040 200107036
200107039 200115038 200116048 200117041 200121078 200137060 200137063
200204039 200204042 200204053 200205049 200209055 200233027 200233028
200233029 200233030 200234065 200234065 200234065 200234065 200234066
200234066 200234066 200234066 200234067 200234067 200234067 200234067
200234068 200234068 200234068 200234068 200234072 200234072 200234072
200234072 200241056 200241056 ***200241056 200138029 200140083 200140084***
200140086 200207031 200212034 200238050 200238050 200238050

• *Set-Asides* *4942.03-07*
200104034 200107041 200116054 200118055 200121077 200132041 200149039
200204037 200224031 200224032 200225036 200134030 200147057 200150037
200207030 200212034 200230040 200230040 200235036 200235036

• Other Definitions 4942.04-00
200232036

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200103082 200116048 200119062 200137060 200204042 200204044 200204046
200204047 200204053 200233027 200233028 200233029 200234065 200234065
200234065 200234065 200234066 200234066 200234066 200234066

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200117042 200137063 200204039

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200134026 200136025 200136025 200148078

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200119062 200241047 200241047 ***200241047 200136025 200136025***

• *Business Enterprise* *4943.04-03*
200222034 200136025 200136025 200148078 200202077

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200103076 200103082 200103085 200107036 200107039 200115038 200116048
200123069 200123071 200124023 200137060 200137063 200204039 200204042
200204044 200204046 200204047 200204053 200205048 200205049 200206057
200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234072 200234072
200234072 200234072 200140084 200140086 200141061 200148069 200150031
200218038 200232036

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200117042 200222034 200136026 200136026 200148078 200218038

• Definitions 4944.05-00
200104032 200151057

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200101035 200102054 200103080 200103081 200114036 200114037 200115041
200116045 200119063 200120044 200123069 200123071 200123073 200124023
200125092 200125093 200127048 200127050 200130050 200132037 200151048
200204042 200204053 200217057 200219036 200219039 200224030 200227039
200233026 200134029 200135046 200135046 200135046 200135046 200135047
200135047 200135047 200135047 200141048 200141050 200141051 200141052
200141054 200141055 200141062 200143028 200148056 200148058 200148059
200148060 200148062 200148063 200148070 200150029 200150031 200218036
200218041 200218042 200230041 200230041 200235037 200235037 200238054
200238054 200238054

• Initial 10% Tax on Expenditures 4945.01-00
200102054 200127048 200127050

• Definition of Taxable Expenditure 4945.04-00
200104032 200106041 200106041 200117042 200117046 200137063 200204039
200219036 200219039 200222037 200222038 200225045 200227044 200136026
200136026 200138029 200141056 200148064 200218036 200218041 200218042
200232036

• *Grants to Individuals* *4945.04-04*
200102057 200114041 200114042 200117046 200122049 200126033 200131030
200131031 200221052

• *Grants to Organizations* *4945.04-05*
200121078 200126033 200129041 200222034 200140083 200140084

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200103076 200103082 200103085 200104036 200104037 200107036 200107039
200115038 200116048 200117041 200129041 200137060 200137063 200151057
200204044 200204046 200204047 200205048 200205049 200206057 200209055
200222034 200233027 200233028 200233029 200233030 200234065 200234065
200234065 200234065 200234066 200234066 200234066 200234066 200234067
200234067 200234067 200234067 200234068 200234068 200234068 200234068
200234072 200234072 200234072 200234072 200241049 200241049 ***200241049***
200241056 200241056 ***200241056 200133048 200140085 200140086 200216032***
200216033 200238050 200238050 200238050

• Other Definitions 4945.05-00
200106041 200106041

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200114040 200126033

• Disqualified Person 4946.01-00
200107036 200124029 200204039 200213028 200241047 200241047 ***200241047***

	• Foundation Manager 200117041 200137063 200149040 200151052 200151053 200204044 200204046 200204047 200213028 200133048 200138029	4946.02-00
Section 4947	**Treatment of Certain Nonexempt Trusts as Charitable Foundations** 200223008	**4947.00-00**
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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200103013 200103014 200105042 200106022 200106022 200107004 200107006
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• Section 472; LIFO Election 9100.11-00
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200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

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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

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200115008 200128043 200130004 200137054 200151034 200206050

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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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	• Switzerland 200224025 200201025 200201025	*9114.03-38*
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	• Computer Leasing 200209001	9214.04-00
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
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