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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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200103054 200104024 200104028 200105060 200107008 200108019 200108021 200109023 200109045 200114002 200116024 200118044 200118050 200119048 200121069 200122041 200125055 200128038 200128039 200129007 200131024 200149020 200151040 200204034 200209029 200224009 200227016 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200239005 200239005 200239005 200239006 200239006 200239006 ***200243049*** 200133011 200133034 200135039 200135039 200135039 200135039 200138015 200138024 200139011 200139011 200139026 200139026 200139028 200139028 200140033 200140039 200142012 200143029 200146019 200148001 200148049 200201032 200201032 200212012 200215031 200221009 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200230006 200230006 200236044 200236044

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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 ***200243027 200243032 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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200102045 200104003 200108019 200108021 200109020 200118004 200121042 200121044 200125020 200129030 200137019 200145029 200205001 200205034 200206041 200209018 200211032 200217051 200220010 200223007 200226007 200226036 200234053 200234053 200234053 200234053 ***200243028 200243036*** 200133016 200134010 200138004 200140042 200146020 200207025 200215027 200215034 200231006 200231006

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200116025 200121061 200202060

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200125083

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200211019

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200104012 200104028 200107031 200109027 200111026 200111029 200113019
200114002 200118004 200118018 200118045 200119012 200119048 200120015
200120030 200121042 200121044 200121069 200122041 200125020 200125044
200128051 200129029 200130003 200131003 200131024 200137011 200137036
200137042 200204034 200205001 200205034 200206022 200209018 200209029
200209047 200211032 200213016 200214014 200214021 200217006 200217051
200219025 200223002 200223007 200225005 200226007 200226036 200227024
200234021 200234021 200234021 200234021 200234044 200234044 200234044
200234044 200234053 200234053 200234053 200234053 200234061 200234061
200234061 200234061 200239005 200239005 200239005 200239006 200239006
200239006 200239022 200239022 200239022 ***200243028 200243032 200243036***
200133011 200133016 200134010 200134014 200135021 200135021 200135021
200135021 200135022 200135022 200135022 200135022 200135039 200135039
200135039 200135039 200136012 200136012 200136013 200136013 200138004
200138025 200139009 200139009 200140039 200141040 200141045 200201006
200201006 200201019 200201019 200201032 200201032 200202047 200202059
200202060 200207025 200212012 200215031 200216006 200218021 200229025
200229025 200229025 200229025 200229025 200231008 200231008 200232004
200232005 200232006 200232007 200232008 200232009 200236038 200236038
200236044 200236044 200237022

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200105050 200109039 200111013 200112014 200129007 200132033 200206028
200211035 200213001 200213002 200213003 200138002 200138003 200208017
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200144001

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200114029 200123058 200217048 200222009

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200108023 200239007 200239007 200239007 200139017 200139017 200147038 200218017

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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
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• 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

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200111004

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200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002

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	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
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	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
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	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
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	• Liability of Withholding Agent ***200243003***	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
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	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00	
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Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
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	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
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	• 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	
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	• 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
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	• Dual Resident Corporation 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 ***200243043 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*
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	• Open-End Investment Company Shares 200119013	*2031.03-20*
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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**
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	• 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 ***200243048 200144018 200150020 200210038*** 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027	**2041.00-00**
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	• 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
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	• 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
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	• *Exception For Property Transferred to Qualified Domestic Trust* 200146015	*2056.19-02*
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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**
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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 ***200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 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 200242022 200242031 200242032 200242033 200242034

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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

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200119029 200119031 200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019

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

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200201002 200201002 200201003 200201003

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200118043 200213014 200233021 200241043 200241043 200241043 ***200243037 200243038 200243039 200229032 200229032 200229032 200229032 200229032*** 200229033 200229033 200229033 200229033 200229033 200236016 200236016 200236019 200236019 200236020 200236020 200237021 200238003 200238003 200238003 200238018 200238018 200238018 200238028 200238028 200238028 200238035 200238035 200238035 200240029 200240029 200240029 200240029 200240030 200240030 200240030 200240030 200242016 200242017 200242020 200242029 200242030

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200234026 200234026 200234026 200234026 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 ***200243042*** 200236004 200236004

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200123045 ***200243030 200215001 200236021 200236021***

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200107015 200120019

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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 200242002

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200118008 200126004 200129004 200222005 200146006 200215053

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200119051 200122044 200132032 200224025 200239030 200239030 200239030
200243029 200216010 200216029 200236023 200236023

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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

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200101035 200112064 200112065 200204044 200204046 200204047

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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
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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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200204039 200204044 200204046 200204047

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200103082 200107036 200107039 200205049 200148078 200207031

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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

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200104034 200107041 200116054 200118055 200121077 200132041 200149039 200204037 200224031 200224032 200225036 200134030 200147057 200150037 200207030 200212034 200230040 200230040 200235036 200235036

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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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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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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

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200102054 200127048 200127050

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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

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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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• Section 472; LIFO Election 9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

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200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

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200116027

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200111042 200210062 200221040

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200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026

• 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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200101002 200102001 200102002 200102021 200102046 200103026 200103068
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