

Publication 1078
Issue: 02/23/2007

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) 622-7570.

Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

Section 1	Tax Imposed	1.00-00
	• Other 200701030	1.12-00
Section 29	(Section 44 Redesignated as Section 29) Credits for Producing Fuel From a Nonconventional Source 200708005	29.00-00
Section 42	Low-Income Housing Credit 200702029	42.00-00
	• Limitation of Low-Income Housing Credit Dollar Amount	42.08-00
	• <i>Buildings Eligible for Credits Only If Minimum Long-Term Commitment to Low Income Housing</i> 200703024	42.08-06
	• Definitions and Special Rules	42.09-00
	• <i>Tenant's Right of First Refusal</i> 200703024	42.09-03
Section 61	Gross Income v. Not Gross Income 200701016 200703031 200708054	61.00-00
	• Refunds and Reimbursements	61.13-00
	• <i>Refund of Taxes or Duties</i> 200708003	61.13-07
	• Fringe Benefits 200705010 200705010	61.53-00
	• <i>Frequent Flyer Miles</i> 200705010 200705010	61.53-02
Section 83	Property Transferred in Connection With Performance of Services 200708002	83.00-00
	• Rabbi Trusts 200703012	83.13-00
Section 102	Gifts and Inheritances 200708003	102.00-00
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 200704017 200704017	104.00-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 200708006	105.00-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 200703015 200704005 200704005 200708006	106.00-00
Section 115	Income of States, Municipalities, etc. 200702022 200703015 200704007 200704007	115.00-00
	• Filing Requirements 200702022	115.07-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 200702032	121.00-00
Section 132	Certain Fringe Benefits	132.00-00
	• Working Condition Fringe 200705010 200705010	132.03-00

Section 142	Exempt Facility Bond	142.00-00
	• Qualified Residential Rental Project 200702025	142.04-00
	• <i>Project Period Rule</i> 200702025	142.04-03
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	• Public Approval Requirement 200703017	147.06-00
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	• Travel (See Also Issues 162.12-06 and 162.13-03) 200705029 200705029	162.08-00
	• Health Insurance Costs of Self Employed Individuals 200704017 200704017	162.35-00
Section 163	Interest	163.00-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Income and Expenses</i> 200701012	163.03-03
Section 165	Deductions For Losses	165.00-00
	• Worthless Securities	165.06-00
	• <i>Securities In Affiliated Corporations</i> 200706011	165.06-02
Section 166	Bad Debts	166.00-00
	200706011	
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	• Percentage Limitations	170.07-00
	• <i>Medical Organizations and Hospitals</i> 200702034 200702043	170.07-03
	• <i>Publicly Supported Organizations</i> 200702034 200702043	170.07-06
	• Ordinary Income and Capital Gain Property	170.11-00
	• <i>Qualified Appreciated Stock</i> 200702031	170.11-05
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care	213.05-00
	• <i>Special Education</i> 200704001 200704001	213.05-05
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder	216.00-00
	200701027	
Section 302	Distributions in Redemption of Stock	302.00-00
	200703021	
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200703021	302.04-00
Section 332	Complete Liquidation of Subsidiaries	332.00-00
	200701018 200701019	

	• Nonrecognition of Gain or Loss 200706011	332.01-00
	• Within One Year 200704018 200704018	332.02-00
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 200703021	338.00-00
	• Express Election 200703021	338.01-00
	• <i>Time in which Election must be made</i> 200703026	338.01-02
Section 351	Transfer to Corporation Controlled by Transferor 200701019 200705014 200705014 200706007	351.00-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 200705016 200705016 200706006 200708015 200708064	355.00-00
	• Spin-Off 200701010 200701013 200702033 200702047 200703030 200704018 200704018 200705014 200705014 200705016 200705016 200706006 200708015 200708016 200708017	355.01-00
	• <i>Split-Off</i> 200708012	355.01-01
	• Control 200708015	355.05-00
	• <i>Distribution of Control</i> 200705016 200705016 200708015	355.05-01
	• Distributions Within a Consolidated Group 200701010 200705016 200705016 200708015 200708017	355.09-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized) 200708012	356.00-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis 200706007	357.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)	361.00-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 200701010	361.02-02
Section 368	Definitions Relating to Corporate Reorganizations 200705017 200705017 200706006	368.00-00
	• Statutory Merger or Consolidation (Type "A") 200702047	368.01-00
	• Assets for Control of Transferee (Type "D") 200702033 200704018 200704018 200706006 200706007 200708016 200708019	368.04-00
	• Change in Identity, etc. (Type "F") 200701017 200702028	368.06-00
	• Continuity of Interest Rule	368.08-00

	• <i>Transfers to Controlled Corporations</i> 200708017	368.08-08
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 200703036 200703042 200703046	402.00-00
Section 408	Individual Retirement Accounts 200703035 200703047 200704033 200704033 200704040 200704040 200705031 200705031 200705034 200705034	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 200705032 200705032 200707159	408.01-00
	• Qualification 200707158	408.02-00
	• <i>Benefit Distributions</i> 200703047 200704033 200704033	408.02-01
	• Rollover Contributions 200702039 200703035 200703040 200703043 200703044 200703045 200703047 200704033 200704033 200704034 200704034 200704038 200704038 200705031 200705031 200706012 200707157 200707160 200708085	408.03-00
	• Distributions 200703035 200705031 200705031	408.06-00
Section 412	Minimum Funding Standards 200706013	412.00-00
	• Minimum Funding Waiver 200703041 200704039 200704039 200705033 200705033 200705035 200705035	412.06-00
Section 414	Definitions and Special Rules	414.00-00
	• Church Plan 200708090	414.08-00
Section 447	Method of Accounting for Corporations Engaged in Farming	447.00-00
	• Suspense Account For Family Corporation 200708084	447.06-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 200703011 200704006 200704006 200705002 200705002	457.00-00
	• Year of Inclusion in Gross Income 200703012	457.01-00
	• Eligible Deferred Compensation Plan Defined 200706008	457.05-00
	• <i>Tax Exempt Organization</i> 200703012	457.05-03
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• Ruling Amount 200701002 200702015	468A.04-00
	• <i>Revised Schedules</i> 200701003 200701004 200701005 200701006 200701029 200702001 200703001	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Contributions to Fund</i> 200703033	468A.05-06

	• Nuclear Power Plant	468A.06-00
	• <i>Experimental Nuclear Facilities</i> 200702017	468A.06-02
Section 472	Last-In, First-Out Inventories 200701031	472.00-00
	• LIFO Conformity Requirement	472.05-00
	• <i>Applied on Controlled-Group Basis</i> 200703018	472.05-01
	• Dollar Value Method 200701031	472.08-00
	• <i>Link-Chain Method</i> 200701031	472.08-04
	• <i>Methods for Determining Current-Year Cost</i> 200701031	472.08-06
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 200704041 200704041	501.00-00
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 200702046 200708089	501.03-01
	• <i>Educational Organizations</i> 200702045	501.03-08
	• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200702034 200702037 200702038 200702043	501.03-11
	• <i>Public Recreation Facilities and Athletic Organizations</i> 200708087	501.03-19
	• <i>Schools, Colleges, etc.</i> 200703039	501.03-23
	• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
	• <i>Local Associations of Employees</i> 200706014	501.04-01
	• Social Clubs	501.07-00
	• <i>Profit v. Not for Profit</i> 200702044	501.07-01
	• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200705030 200705030	501.15-00
Section 507	Termination of Private Foundation Status 200708086 200708088	507.00-00
Section 509	Private Foundation Defined	509.00-00
	• Continuation of Private Foundation Status 200702034 200702043	509.03-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 200703037 200703038 200704035 200704035 200704036 200704036	512.00-00
Section 513	Unrelated v. Not Unrelated Trade or Business 200702035 200702036 200702040 200702041 200702042	513.00-00

Section 528	Certain Homeowners Associations 200701009	528.00-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 200708054	661.00-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	• Persons Treated as Grantors 200703012	671.02-00
Section 691	Recipients of Income in Respect of Decedents 200702007	691.00-00
Section 701	Partners, Not Partnerships, Subject to Tax 200704028 200704028 200704030 200704030	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200704028 200704028 200704030 200704030	701.01-00
Section 707	Transactions Between Partner and Partnership 200704028 200704028 200704030 200704030	707.00-00
Section 817	Treatment of Variable Contracts	817.00-00
	• Variable Contract Defined 200701016	817.04-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 200703007	831.00-00
Section 832	Insurance Company Taxable Income	832.00-00
	• Interinsurers or Reciprocal Underwriters 200701026	832.15-00
Section 835	Election By Reciprocal 200701014	835.00-00
Section 851	Definition of Regulated Investment Company 200701024	851.00-00
	• Gross Income Requirement 200701020 200705026 200705026	851.02-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 200701024 200704013 200704013	855.00-00
Section 856	Definition of Real Estate Investment Trust	856.00-00
	• Income Requirements 200705019 200705019	856.01-00
	• Investment Requirements 200705001 200705001	856.02-00
	• Rents From Real Property 200705013 200705013	856.04-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 200701008	857.00-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Prohibited Transactions</i> 200702021	857.02-03
Section 925	Transfer Pricing Rules	925.00-00

	• Computation of Transfer Pricing	925.01-00
	• <i>Election of Grouping</i>	925.01-01
	200705028 200705028	
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	200702013 200703031 200708001 200708054	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	200706001 200708054	
	• Basis	1031.08-00
	200708054	
Section 1361	Definitions	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	• <i>More than One Class of Stock</i>	1361.01-04
	200708018	
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• <i>Electing Small Business Trusts</i>	1361.03-03
	200702024	
	• Qualified Subchapter S Subsidiary	1361.05-00
	200701017 200705023 200705023	
Section 1362	Election by Small Business Corporation	1362.00-00
	200705011 200705011 200705022 200705022	
	• Eligible v. Ineligible	1362.01-00
	200705011 200705011 200705022 200705022	
	• <i>Late Elections</i>	1362.01-03
	200701015 200701022 200701023 200702026 200702027 200703016 200703020	
	200703029 200704014 200704014 200704015 200704015 200704024 200704024	
	200705003 200705003 200705008 200705008 200705009 200705009 200705011	
	200705011 200705022 200705022 200706004	
	• Termination of Election	1362.02-00
	200702027	
	• <i>Passive Investment Income</i>	1362.02-03
	200704008 200704008 200704016 200704016 200705006 200705006 200705007	
	200705007	
	• Inadvertent Terminations	1362.04-00
	200701007 200701021 200701028 200702003 200702020 200703023 200703027	
	200703028 200703032 200704020 200704020 200704021 200704021 200704022	
	200704022 200704025 200704025 200704026 200704026 200704027 200704027	
	200705004 200705004 200705012 200705012 200705015 200705015 200705018	
	200705018 200705020 200705020 200705021 200705021	
Section 1363	Effect of Election on Corporation	1363.00-00
	200701017	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200701017	
Section 1381	Organizations to Which Part Applies	1381.00-00
	• Certain Other Cooperatives	1381.02-00
	200706002	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00

	• Intercompany Transactions	1502.13-00
	• <i>Obligations of Members</i> 200701010	1502.13-02
	• Filing Requirements 200702030 200708009	1502.75-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss	1503.04-00
	• <i>Dual Resident Corporation</i> 200701025 200705005 200705005	1503.04-04
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	• Interest v. No Interest at Time of Death 200707158	2033.01-00
Section 2051	Definition of Taxable Estate - Gross Estate Less Deductions 200707158	2051.00-00
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200702013 200702018	2056.00-00
	• Qualified Terminable Interest Property	2056.07-00
	• <i>Effective Election</i> 200708001	2056.07-01
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 200703031 200708054	2501.00-00
	• Gift v. Not a Gift 200702013	2501.01-00
Section 2601	Tax On Generation Skipping Transfers 200703031 200705025 200705025 200708001 200708054	2601.00-00
	• Effective Dates 200702013	2601.01-00
Section 2632	Special Rules for Allocation of GST Exemption 200702014 200703002	2632.00-00
	• Time and Manner of Allocation 200702002	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200703002	2632.02-00
Section 2642	Inclusion Ratio 200702004 200703022 200708001	2642.00-00
	• Inclusion Ratio Defined 200703022 200704003 200704003	2642.01-00
Section 2652	Other Definitions	2652.00-00
	• Transferor Defined	2652.01-00
	• <i>Special Election for QTIP</i> 200708001	2652.01-02
Section 3121	Definitions	3121.00-00
	• Wages 200705010 200705010	3121.01-00

	• Employees	3121.04-00
	• <i>Common Law Tests</i> 200703019	3121.04-01
	• <i>Handicapped Workers</i> 200703019	3121.04-10
Section 3231	Definitions	3231.00-00
	• Employers v. Not Employers 200704029 200704029 200706009 200706010	3231.01-00
Section 3306	Definitions	3306.00-00
	• Wages 200705010 200705010	3306.02-00
	• Employees 200703019	3306.05-00
Section 3401	Definitions	3401.00-00
	200704031 200704031	
	• Wages Subject to Withholding 200705010 200705010	3401.01-00
	• Employer-Employee Relationship 200704031 200704031	3401.04-00
	• <i>Employer v. Not an Employer</i> 200704031 200704031	3401.04-01
	• <i>Employee v. Not an Employee</i> 200703019	3401.04-02
Section 3406	Backup Withholding	3406.00-00
	200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	200705010 200705010	
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	• Other Definitions 200704032 200704032	4941.05-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	200704037 200704037	
	• Definitions of Principal Terms 200704037 200704037	4942.03-00
	• <i>Qualifying Distribution</i> 200704037 200704037	4942.03-05
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	200704037 200704037	
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 200702022	6012.05-01
Section 6041	Information at Source	6041.00-00
	200704004 200704004	

	• Fixed or Determinable Gains, Profits, or Income 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034 200704004 200704004	6041.03-00
	• Payments Specifically Included 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	6041.05-00
Section 6045	Returns of Brokers 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	6045.00-00
	• Payments to Attorneys 200704004 200704004	6045.07-00
	• <i>Payments to Attorneys -- Exception for 6041(a) Payments</i> 200704004 200704004	6045.07-02
Section 6049	Returns Regarding Payments of Interest 200704004 200704004	6049.00-00
	• Reportable Interest 200701001 200702006 200702008 200702009 200702010 200702011 200702012 200702048 200703008 200703009 200703010 200703034	6049.01-00
Section 6051	Receipts for Employees 200705010 200705010	6051.00-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 200707002	6621.00-00
Section 7701	Definitions 200701011 200701032 200702005 200703025 200706003 200706005 200708010 200708011	7701.00-00
	• Associations v. Corporations 200704002 200704002	7701.01-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 200708010 200708011	7704.00-00
Section 7805	Rules and Regulations	7805.00-00
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200703006	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200703019	7805.03-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes 200702019	7871.00-00
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00
Section 9100	Extension of Time for Making Certain Elections 200701009 200701011 200701012 200701022 200701024 200702002 200702004 200702005 200702014 200702016 200703002 200703022 200703025 200704002 200704002 200704003 200704003 200704010 200704010 200704011 200704011 200704012 200704012 200704013 200704013 200705023 200705023 200705024 200705024 200706003 200706005 200708001	9100.00-00
	• Section 42; Low-Income Housing Credit 200702029	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026	9100.06-00

	• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014	9100.09-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023	9100.15-00
	• Extension of Time For Filing Return 200702030	9100.19-00
	• Section 1502; Election to File Consolidated Return 200708009	9100.20-00
	• Other 200701025 200701030 200705005 200705005	9100.22-00
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200702016	9100.26-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200701022 200703003 200703004 200703005 200704009 200704009 200708004	9100.31-00
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List 200704042 200704042 200706008 200707001 200707002 200707003 200707004 200707005 200707006 200707007 200707008 200707009 200707010 200707011 200707012 200707013 200707014 200707015 200707016 200707017 200707018 200707019 200707020 200707021 200707022 200707023 200707024 200707025 200707026 200707027 200707028 200707029 200707030 200707031 200707032 200707033 200707034 200707035 200707036 200707037 200707038 200707039 200707040 200707041 200707042 200707043 200707044 200707045 200707046 200707047 200707048 200707049 200707050 200707051 200707052 200707053 200707054 200707055 200707056 200707057 200707058 200707059 200707060 200707061 200707062 200707063 200707064 200707065 200707066 200707067 200707068 200707069 200707070 200707071 200707072 200707073 200707074 200707075 200707076 200707077 200707078 200707079 200707080 200707081 200707082 200707083 200707084 200707085 200707086 200707087 200707088 200707089 200707090 200707091 200707092 200707093 200707094 200707095 200707096 200707097 200707098 200707099 200707100 200707101 200707102 200707103 200707104 200707105 200707106 200707107 200707108 200707109 200707110 200707111 200707112 200707113 200707114 200707115 200707116 200707117 200707118 200707119 200707120 200707121 200707122 200707123 200707124 200707125 200707126 200707127 200707128 200707129 200707130 200707131 200707132 200707133 200707134 200707135 200707136 200707137 200707138 200707139 200707140 200707141 200707142 200707143 200707144 200707145 200707146 200707147 200707148 200707149 200707150 200707151 200707152 200707153 200707154 200707155 200707156 200708007 200708008 200708020 200708021 200708022 200708023 200708024 200708025 200708026 200708027 200708028 200708029 200708030 200708031 200708032 200708033 200708034 200708035 200708036 200708037 200708038 200708039 200708040 200708041 200708042 200708043 200708044 200708045 200708046 200708047 200708048 200708049 200708050 200708051 200708052 200708053 200708055 200708056 200708057 200708058 200708059 200708060 200708061 200708062 200708063 200708065 200708066 200708067 200708068 200708069 200708070 200708071 200708072 200708073 200708074 200708075 200708076 200708077 200708078 200708079 200708080 200708081 200708082 200708083 200708089	9999.98-00

