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# Section 6110 Index

Written  
Determinations  
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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.

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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**

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| <b>Section 1502</b> | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>                                                                                                                   | <b>1502.00-00</b> |

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|                     | • Intercompany Transactions<br>201006003                                                  | 1502.13-00        |
|                     | • <i>Stock of Members</i><br>201006003                                                    | 1502.13-01        |
|                     | • Consolidated Net Operating Loss Deduction<br>201003012                                  | 1502.21-00        |
|                     | • Filing Requirements<br>201002032                                                        | 1502.75-00        |
|                     | • Separate Return Years<br>201002002                                                      | 1502.79-00        |
|                     | • Consolidated Returns for Subsequent Years<br>201002002                                  | 1502.89-00        |
|                     | • Application of Section 382 with Respect to a Consolidated Group<br>201005019            | 1502.98-00        |
| <b>Section 1504</b> | <b>Definitions</b><br>201002015 201002016 201002017 201005022 201006024                   | <b>1504.00-00</b> |
|                     | • Affiliated Group v. Not an Affiliated Group<br><b>201007045</b>                         | 1504.01-00        |
| <b>Section 2032</b> | <b>Alternate Valuation</b><br>201001014                                                   | <b>2032.00-00</b> |
| <b>Section 2041</b> | <b>Powers of Appointment (Included v. Not Included in Gross Estate)</b><br>201002013      | <b>2041.00-00</b> |
|                     | • General Power v. Not a General Power<br>201006005 201006023                             | 2041.03-00        |
| <b>Section 2055</b> | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> | <b>2055.00-00</b> |
|                     | • Modification of Will                                                                    | 2055.09-00        |
|                     | • <i>Contest</i><br>201004022                                                             | 2055.09-02        |
| <b>Section 2103</b> | <b>Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens</b><br>201003013 | <b>2103.00-00</b> |
| <b>Section 2501</b> | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>                                    | <b>2501.00-00</b> |
|                     | • Gift v. Not a Gift<br>201003015 201006005 201006023                                     | 2501.01-00        |
| <b>Section 2511</b> | <b>Transfers in General (Gift v. Not a Gift)</b>                                          | <b>2511.00-00</b> |
|                     | • Gift of Remainder<br>201004006                                                          | 2511.11-00        |
|                     | • Renunciation of Testate or Intestate Share<br>201001007                                 | 2511.18-00        |
| <b>Section 2514</b> | <b>Powers of Appointment (Transfer v. Not a Transfer)</b><br>201006005 201006023          | <b>2514.00-00</b> |
| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b><br>201006005 201006023                        | <b>2601.00-00</b> |
|                     | • Exceptions                                                                              | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i><br>201003015                                                  | 2601.03-01        |

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|                     | • Transitional Rules<br>201006005 201006023                                                  | 2601.04-00        |
|                     | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i><br>201006005 201006023   | 2601.04-01        |
|                     | • <i>Cases of Mental Incompetency</i><br>201002010                                           | 2601.04-05        |
| <b>Section 2632</b> | <b>Special Rules for Allocation of GST Exemption</b><br>201001003 201001004 201003003        | <b>2632.00-00</b> |
|                     | • Deemed Allocation to Certain Lifetime Direct Skips<br>201001003 201001004                  | 2632.02-00        |
| <b>Section 2642</b> | <b>Inclusion Ratio</b><br>201006008 201006009                                                | <b>2642.00-00</b> |
| <b>Section 2652</b> | <b>Other Definitions</b>                                                                     | <b>2652.00-00</b> |
|                     | • Transferor Defined                                                                         | 2652.01-00        |
|                     | • <i>Special Election for QTIP</i><br>201002008                                              | 2652.01-02        |
| <b>Section 2702</b> | <b>Special Valuation Rules for Transfers in Trust</b>                                        | <b>2702.00-00</b> |
|                     | • Exceptions                                                                                 | 2702.02-00        |
|                     | • <i>Personal Residence in Trust</i><br>201006012                                            | 2702.02-02        |
| <b>Section 3121</b> | <b>Definitions</b>                                                                           | <b>3121.00-00</b> |
|                     | • Concurrent Employment<br>201003010                                                         | 3121.14-00        |
| <b>Section 3401</b> | <b>Definitions</b>                                                                           | <b>3401.00-00</b> |
|                     | • Renumeration Not Subject to Withholding<br>201001013                                       | 3401.02-00        |
| <b>Section 4042</b> | <b>Tax on Fuel Used in Commercial Transportation on Inland Waterways</b><br><b>201007064</b> | <b>4042.00-00</b> |
| <b>Section 4261</b> | <b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>                              | <b>4261.00-00</b> |
|                     | • Amounts Paid<br>201002004                                                                  | 4261.01-00        |
| <b>Section 4940</b> | <b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>                    | <b>4940.00-00</b> |
|                     | • Alternative Excise Tax on Non-Exempt Private Foundations<br><b>201007064 201007065</b>     | 4940.01-00        |
|                     | • Exempt Operating Foundations<br>201001025                                                  | 4940.03-00        |
| <b>Section 4941</b> | <b>Excise Taxes on Acts of Self-Dealing</b><br><b>201007064 201007065</b>                    | <b>4941.00-00</b> |
| <b>Section 4942</b> | <b>Taxes on Failure to Distribute Income</b><br><b>201007065</b>                             | <b>4942.00-00</b> |
|                     | • Definitions of Principal Terms                                                             | 4942.03-00        |
|                     | • <i>Set-Asides</i><br>201001022 201005054 201005055                                         | 4942.03-07        |
| <b>Section 4943</b> | <b>Excise Taxes on Excess Business Holdings</b>                                              | <b>4943.00-00</b> |
|                     | • Other Definitions and Rules                                                                | 4943.04-00        |

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|                     | • <i>Taxable Period</i><br><b>201007062 201007066</b>                                                                                              | 4943.04-01        |
| <b>Section 4945</b> | <b>Excise Taxes on Taxable Expenditures</b><br><b>201007064 201007065</b>                                                                          | <b>4945.00-00</b> |
|                     | • Definition of Taxable Expenditure                                                                                                                | 4945.04-00        |
|                     | • <i>Grants to Individuals</i><br>201001020 201001021 201002045 201002046 201003021 201003025 201004038<br>201004039 201004040 201004042 201006033 | 4945.04-04        |
| <b>Section 4946</b> | <b>Definitions and Special Rules</b><br><b>201007064</b>                                                                                           | <b>4946.00-00</b> |
| <b>Section 4971</b> | <b>Taxes on Failure to Meet Minimum Funding Standards</b>                                                                                          | <b>4971.00-00</b> |
|                     | • Additional Tax<br>201002047                                                                                                                      | 4971.02-00        |
| <b>Section 4972</b> | <b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>                                                            | <b>4972.00-00</b> |
|                     | • Tax on Nondeductible Contributions to Qualified Employer Plans                                                                                   | 4972.04-00        |
|                     | • <i>Computation of Nondeductible Contributions</i><br><b>201007077</b>                                                                            | 4972.04-03        |
| <b>Section 6020</b> | <b>Returns Prepared for or Executed by Secretary</b>                                                                                               | <b>6020.00-00</b> |
|                     | • Return Prepared by IRS Personnel<br>201005046                                                                                                    | 6020.02-00        |
| <b>Section 6041</b> | <b>Information at Source</b>                                                                                                                       | <b>6041.00-00</b> |
|                     | • Payments By United States Or A State<br>201004005                                                                                                | 6041.08-00        |
| <b>Section 6103</b> | <b>Confidentiality and Disclosure of Returns and Return Information</b><br><b>201007058</b>                                                        | <b>6103.00-00</b> |
| <b>Section 6109</b> | <b>Identifying Numbers</b>                                                                                                                         | <b>6109.00-00</b> |
|                     | • ITIN; IRS Individual Taxpayer Identification Number<br>201005001                                                                                 | 6109.06-00        |
| <b>Section 6205</b> | <b>Special Rules Applicable to Certain Employment Taxes</b><br>201005034 201005048                                                                 | <b>6205.00-00</b> |
| <b>Section 6221</b> | <b>Tax Treatment Determined At Partnership Level</b><br>201004028 201004035 201004037                                                              | <b>6221.00-00</b> |
| <b>Section 6222</b> | <b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b><br>201003020 201005047                   | <b>6222.00-00</b> |
|                     | • Effect of Failure to Notify<br>201005040                                                                                                         | 6222.03-00        |
| <b>Section 6224</b> | <b>Participation in Administrative Proceedings; Waivers; Agreements</b>                                                                            | <b>6224.00-00</b> |
|                     | • Partner May Waive Rights                                                                                                                         | 6224.01-00        |
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| <b>Section 6229</b> | <b>Period of Limitations for Making Assessments</b><br>201004034 201005031                                                                         | <b>6229.00-00</b> |
|                     | • Special Rule in Cases of Fraud                                                                                                                   | 6229.03-00        |

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|                     | • 6 Years for 3 Years<br><b>201007056</b>                                                                                    | 6229.03-01        |
|                     | • Suspension of Statutory Period<br>201004036                                                                                | 6229.04-00        |
|                     | • Unidentified Partner<br>201005050                                                                                          | 6229.05-00        |
|                     | • Assessment of Partnership Items, Converted to Nonpartnership Items<br>201005030                                            | 6229.07-00        |
| <b>Section 6230</b> | <b>Additional Administration Provisions</b>                                                                                  | <b>6230.00-00</b> |
|                     | • Coordination with Deficiency Proceedings<br>201005044 <b>201007057</b>                                                     | 6230.01-00        |
| <b>Section 6231</b> | <b>Definitions and Special Rules</b>                                                                                         | <b>6231.00-00</b> |
|                     | 201004030                                                                                                                    |                   |
|                     | • Partnerships<br><b>201007055</b>                                                                                           | 6231.01-00        |
|                     | • Partner<br>201004033                                                                                                       | 6231.02-00        |
|                     | • Partnership Item<br>201005043 201005045                                                                                    | 6231.03-00        |
|                     | • Items Cease to Be Partnership Items in Certain Cases<br>201005032                                                          | 6231.13-00        |
| <b>Section 6323</b> | <b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers,<br/>and Judgment Creditors (Valid v. Invalid)</b> | <b>6323.00-00</b> |
|                     | • State Laws<br>201002039                                                                                                    | 6323.07-00        |
| <b>Section 6325</b> | <b>Release of Lien or Discharge of Property</b>                                                                              | <b>6325.00-00</b> |
|                     | 201004027                                                                                                                    |                   |
| <b>Section 6331</b> | <b>Levy and Dstraint</b>                                                                                                     | <b>6331.00-00</b> |
|                     | 201004029                                                                                                                    |                   |
| <b>Section 6402</b> | <b>Authority to Make Credits or Refunds</b>                                                                                  | <b>6402.00-00</b> |
|                     | 201005041                                                                                                                    |                   |
| <b>Section 6501</b> | <b>Limitations on Assessment and Collection (Barred v. Not Barred)</b><br><b>201007054</b>                                   | <b>6501.00-00</b> |
|                     | • Time Return Deemed Filed                                                                                                   | 6501.03-00        |
|                     | • <i>Date Return Filed</i><br>201005036                                                                                      | 6501.03-01        |
| <b>Section 6502</b> | <b>Collection After Assessment (Timely v. Not Timely)</b>                                                                    | <b>6502.00-00</b> |
|                     | • Waivers<br>201004029                                                                                                       | 6502.03-00        |
| <b>Section 6652</b> | <b>Failure to File Certain Information Returns, Registration Statements, Etc.</b>                                            | <b>6652.00-00</b> |
|                     | 201005053                                                                                                                    |                   |
| <b>Section 6662</b> | <b>Accuracy-related penalty</b>                                                                                              | <b>6662.00-00</b> |
|                     | 201005037                                                                                                                    |                   |
| <b>Section 6664</b> | <b>Definitions and Special Rules</b>                                                                                         | <b>6664.00-00</b> |
|                     | • Definition of Underpayment<br>201005037                                                                                    | 6664.01-00        |

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| <b>Section 7213A</b> | <b>Unauthorized Inspection of Returns or Return Information</b><br>201001019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>7213A.00-00</b>                                                                                                                                                |
| <b>Section 7425</b>  | <b>Discharge of Liens</b><br>• Judicial Proceedings<br>201003016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7425.00-00</b><br>7425.01-00                                                                                                                                   |
| <b>Section 7508A</b> | <b>Authority to Postpone Certain Tax-Related Deadlines by Reason of<br/>Presidentially Declared Disasters</b><br>201004025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>7508A.00-00</b>                                                                                                                                                |
| <b>Section 7701</b>  | <b>Definitions</b><br>201002011 201002020 201002028 201002037 201003011 201004002 201004009<br>201004010 201004011 201004012 201004013 201004014 201004015 201004016<br>201004017 201004018 201004019 201005003 201005004 201005005 201005006<br>201005007 201005008 201005009 201005010 201005011 201005012 201005035<br>201006006 201006007 201006014 <b>201007001 201007002 201007003 201007004</b><br><b>201007005 201007006 201007007 201007008 201007009 201007010 201007011</b><br><b>201007012 201007013 201007014 201007015 201007016 201007017 201007018</b><br><b>201007019 201007020 201007034 201007036 201007037 201007038 201007039</b><br><b>201007040 201007041 201007047</b>                                                                                                                                                                                                                                                                                                                                                                        | <b>7701.00-00</b>                                                                                                                                                 |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201005018<br><br>• Qualifying Income<br>201005018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>7704.00-00</b><br><br>7704.03-00                                                                                                                               |
| <b>Section 9100</b>  | <b>Extension of Time for Making Certain Elections</b><br>201001003 201001004 201001006 201001014 201002008 201002010 201002012<br>201002021 201002033 201003003 201004003 201004009 201004010 201004011<br>201004012 201004013 201004014 201004015 201004016 201004017 201004018<br>201004019 201004020 201004024 201004047 201006007 201006008 201006009<br>201006016 201006020 201006021 <b>201007036 201007037 201007038 201007039</b><br><b>201007040 201007041 201007048</b><br><br>• Section 146; Volume Cap<br>201002033<br><br>• Section 442; Accounting Periods<br>201001001<br><br>• Section 472; LIFO Election<br>201005026<br><br>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership<br>Property<br>201002026<br><br>• Section 1502; Election to File Consolidated Return<br>201002032<br><br>• Other<br>201002005 201002030 201003008 201006008 201006009 201006024<br><br>• Regulation Section 1.1502-20; Loss Disallowance Rule<br>201006022<br><br>• Regulation Section 1.337(d); Loss on Stock of Subsidiary<br>201006022 | <b>9100.00-00</b><br><br>9100.03-00<br><br>9100.09-00<br><br>9100.11-00<br><br>9100.15-00<br><br>9100.20-00<br><br>9100.22-00<br><br>9100.28-00<br><br>9100.29-00 |

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|                     | <ul style="list-style-type: none"> <li>• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00</li> <li>201002011 201002020 201002028 201002037 201003011 201004002 201004007</li> <li>201004009 201004010 201004011 201004012 201004013 201004014 201004015</li> <li>201004016 201004017 201004018 201004019 201005003 201005004 201005005</li> <li>201005006 201005007 201005008 201005009 201005010 201005011 201005012</li> <li>201006006 201006007 201006014 <b>201007001 201007002 201007003 201007004</b></li> <li><b>201007005 201007006 201007007 201007008 201007009 201007010 201007011</b></li> <li><b>201007012 201007013 201007014 201007015 201007016 201007017 201007018</b></li> <li><b>201007019 201007020 201007021 201007022 201007023 201007024 201007025</b></li> <li><b>201007026 201007027 201007028 201007029 201007030 201007031 201007032</b></li> <li><b>201007033 201007034 201007036 201007037 201007038 201007039 201007040</b></li> <li><b>201007041 201007047</b></li> </ul> |                   |
| <b>Section 9114</b> | <b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>9114.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> <li>• <i>Canada</i> 9114.03-06</li> <li>201002030</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |
| <b>Section 9115</b> | <b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>9115.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Chapter XI (Reorganization) 9115.10-00</li> <li>201003001</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>9999.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Not Able to Identify Under Present List 9999.98-00</li> <li>201002009 201003017 201003026 201003027 201003028 201003029 201004008</li> <li>201004021 201004026 201005015 201005017 201005029 201005037 201005042</li> <li>201005049 201005052 201006034 201006036 201006037 <b>201007053 201007059</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |

