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# Section 6110 Index

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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.

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**Internal Revenue Service**

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	• <i>Identification of Transaction as Hedging</i> 201034018 201046015	1256.05-02
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	201001010 201001011 201001012 201048026 201126025 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003	
	• Eligible v. Ineligible 201048026 201126025 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012	1362.01-00
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1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042  
201102043 201102048 201102049 201126005 201126017 201126022 201126028  
201004002 201004007 201004023 201005020 201005021 201005027 201006013  
201006018 201006019 201006025 201007042 201007046 201007049 201008029  
201008029 201008030 201008030 201008031 201008031 201008032 201008032  
201010011 201010014 201010022 201011006 201011007 201013020 201013021  
201013031 201014036 201014037 201014039 201015014 201015022 201016010  
201016035 201016037 201016045 201016050 201017005 201017011 201017039  
201017042 201019004 201019011 201019014 201019019 201024038 201025001  
201025003 201025004 201025023 201025042 201026001 201026003 201026004  
201026009 201026016 201026022 201026028 201026029 201026030 201026031  
201027006 201027020 201027029 201027032 201027033 201027037 201027042  
201027043 201028003 201028004 201028028 201029001 201029005 201029010  
201029017 201030001 201030006 201030019 201030022 201031010 201032020  
201032027 201032028 201032029 201032031 201033004 201033006 201033017  
201034002 201034006 201034014 201034016 201035007 201035012 201036004  
201037015 201037023 201038010 201039016 201039018 201040002 201042006  
201042011 201042017 201042020 201043007 201043018 201043020 201044002  
201046006 201047001 201047002 201047003 201047004 201047005 201047006  
201047014 201048027 201049002 201049010 201049011 201049017 201049019  
201049023 201050014 201050015 201050016 201050018 201050024 201050028  
201051007 201051009 201051011 201051012 201051015 201051017 201102028  
201102032 201102042 201102043 201102048 201102049 201103034 201104014  
201104015 201104016 201104017 201104018 201104021 201105028 201106002  
201107001 201108015 201108017 201108026 201109006 201109011 201109015  
201110008 201112006 201112007 201113019 201113020 201113024 201114016  
201114020 201115013 201116007 201116009 201116016 201117010 201118005  
201118016 201119007 201119009 201119013 201119018 201119024 201121004  
201121004 201121012 201121012 201122006 201122013 201123004 201123013  
201123021 201124002 201124005 201124007 201125001 201125003 201127008  
201128006 201129003 201129004 201129025

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020  
201034016 201046011 201050021 201106002 201116002 201123012

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016  
201046011 201050002 201110001 201117004 201117008 201118011 201119014  
201122001 201125011 201125012 201129001

	• Inadvertent Terminations	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201006010 201006017 201006026 201010007 201010008 201010021 201011005 201014035 201015001 201015013 201016015 201016016 201016025 201016046 201017009 201017020 201017036 201017037 201017041 201019009 201020007 201025033 201027001 201027014 201028024 201029005 201030002 201030021 201031030 201032018 201032020 201032030 201032034 201033028 201034003 201034016 201035009 201035010 201036005 201037001 201038001 201039005 201040001 201042002 201042010 201042014 201042022 201045002 201045006 201045010 201045016 201046005 201046011 201047018 201048020 201048026 201050019 201050021 201050025 201051010 201102033 201102034 201103015 201103028 201104008 201104009 201104019 201104030 201105017 201105025 201106002 201106005 201108012 201108028 201110001 201110003 201113004 201113017 201114009 201115015 201117004 201117008 201117015 201117016 201118004 201118008 201119022 201122001 201122004 201122008 201123008 201123009 201123010 201123011 201123012 201123021 201123023 201127005 201128021 201128023 201129001 201129009 201129010 201129011 201129012 201129023	
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	201102046 201102046	
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	201030024 201042010	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	201010006 201036012 201103007 201105008	
	• Certain Other Cooperatives	1381.02-00
	201024028 201105008	
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	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008	
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	• Exemptions from Withholding	1441.03-00
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	• <i>Stock of Members</i> 201006003 201033018 201115014	1502.13-01
	• <i>Obligations of Members</i> 201014033	1502.13-02
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	• Earnings and Profits 201120015	1502.33-00
	• Life and Non-Life 201047019	1502.50-00
	• Filing Requirements 201002032 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004	1502.75-00
	• <i>When Group Remains in Existence</i> 201126006 201015004 201021017 201117017 201120015	1502.75-10
	• <i>Common Parent No Longer in Existence</i> 201120015	1502.75-11
	• Taxable Year of Members of Group 201013051 201049025	1502.76-00
	• Common Parent Agent for Subsidiaries 201022017 201022018 201025070 201112021	1502.77-00
	• Separate Return Years 201002002	1502.79-00
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	201129016 201129018 201129019 201129020	
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	201015025 201039008	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201015025 201039008 201039009 201109004	
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	201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201015025 201039008 201039009 201042004 201051002 201051003 201051004 201051023 201052002 201101001 201101002 201101003 201101004 201101005 201101006 201101007 201101008 201101009 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201104001 201109004	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	201016033	
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	201015025 201039008 201039009 201042004 201109004	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201015025 201039008 201039009 201042004 201109004	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015	
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	201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
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	201042004	
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	201125009	
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	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
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	• <i>Terminable Interests</i>	2056.01-00
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	• <i>Qualified Terminable Interest Property</i>	2056.07-00
	201020002 201116004 201117005 201118007 201119004	
	• <i>Special Rule for Charitable Remainder Trusts</i>	2056.08-00
	201117005	
	• <i>Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen</i>	2056.19-00
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	201103004	
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	<ul style="list-style-type: none"> <li>• Request for Tax Matters Partner 6227.02-00 201042028</li> <li>• Other Requests 6227.05-00 201035021 201101022 201101023 201116026 201125039</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Extension by Agreement 6229.02-00 201102059 201008047 201008047 201018013 201025065 201025066 201025067 201025069 201032041 201033035 201036023 201039031 201039033 201040010 201040011 201042027 201042030 201101014 201101018 201102059 201103051 201106014 201112021 201115023</li> <li>• Special Rule in Cases of Fraud 6229.03-00</li> <li>• <i>6 Years for 3 Years</i> 6229.03-01 201007056</li> </ul>	

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• Associations v. Corporations

7701.01-00

	• <i>Oil Leases</i> 201104042	7701.01-02
	• Partnerships v. Associations 201016011 201017035 201032036 201032037 201037008 201119012 201123002	7701.02-00
	• Association v. Trust 201050011 201113012 201117002 201119008	7701.03-00
	• <i>Liquidating Trusts</i> 201113012	7701.03-06
	• <i>Ordinary Trusts</i> 201024053 201040003	7701.03-08
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201045019 201046008	<b>7702.00-00</b>
	• Cash Value Accumulation Test 201046008	7702.02-00
	• Other Definitions and Special Rules 201045019	7702.06-00
	• Change in Benefits During First 15 Years 201046008	7702.17-00
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201105001 201105026 201105027	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201005018 201016026	<b>7704.00-00</b>
	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001 201129028	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201048041 201048041	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201117028	7805.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201126011 201042007 201042008	<b>7872.00-00</b>

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 59(e) 9100.02-00  
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- *R and D Expenditures* 9100.02-03  
201126021
- Section 146; Volume Cap 9100.03-00  
201002033

<ul style="list-style-type: none"> <li>• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 <b>201130002</b></li> </ul>	9100.04-00
<ul style="list-style-type: none"> <li>• Section 266; Carrying Charges 201105014</li> </ul>	9100.05-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446 201128002</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201005026 <b>201130001</b></li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 201129026</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 706; Taxable Years of Partner and Partnership 201031029</li> </ul>	9100.13-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010 201119020 201122011 201122015 201129024 201129030</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 201002005 201002030 201003008 201126013 201126018 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049 201025020 201025032 201025034 201025039 201025043 201027016 201027017 201027019 201027033 201027042 201028005 201028014 201028015 201028025 201030003 201035006 201037018 201037021 201038011 201039015 201045017 201049001 201051018 201105018 201105029 201108013 201112005 201113022 201114002 201114013 201114014 201115007 201115011 201117019 201117022 201117023 201118002 201118010 201119010 201120018 201121014 201121014 201123024 201123026 201125014 201127002 201127003 201128001 <b>201130004</b></li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 201113016 201114013 201114014 201119023 201123017 201123018 201123019 201123020</li> </ul>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>  • Equitable Remedies 201052004	<b>9111.00-00</b>  9111.09-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>  • U.S. Model Income Tax Treaty  • <i>Independent Personal Services</i> 201027041 201028026 201028027  • U.S. Income Tax Treaties  • <i>Canada</i> 201002030 201126013 201126018 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 201123024  • <i>United Kingdom</i> 201010027  • <i>Russian Federation</i> 201027041 201028026 201028027	<b>9114.00-00</b>  9114.01-00  9114.01-14  9114.03-00  9114.03-06     9114.03-42  9114.03-47
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>  • Chapter XI (Reorganization) 201003001  • Exceptions to Discharge (Section 523)  • <i>Prepetition Priority Taxes</i> 201048039 201048039	<b>9115.00-00</b>  9115.10-00  9115.19-00  9115.19-05
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019 201112009 201112015 201125018	<b>9999.00-00</b>

• Not Able to Identify Under Present List

9999.98-00

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• Bank Secrecy Act

9999.99-00

• *Issues in Case Not Yet Identified*

9999.99-99

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