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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.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury
Internal Revenue Service

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	201001006 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008	

Section 1362

Election by Small Business Corporation

1362.00-00

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 201131005

• *Eligible v. Ineligible*

1362.01-00

201048026 201126025 201007046 201016035 201016037 201016045 201019014
201026029 201034006 201037001 201048026 201050024 201122013 201128019
201128021 201129003 201129009 201129010 201129011 201129012 201137002
201137002

• *Shareholder Consent*

1362.01-01

201017030 201017038 201025002 201030018 201051008 201103005

• *Election After Termination*

1362.01-02

201126025 201047007 201050021

• *Late Elections*

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
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201032027 201032028 201032029 201032031 201033004 201033006 201033017
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201037015 201037023 201038010 201039016 201039018 201040002 201042006
201042011 201042017 201042020 201043007 201043018 201043020 201044002
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201051007 201051009 201051011 201051012 201051015 201051017 201102028
201102032 201102042 201102043 201102048 201102049 201103034 201104014
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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 201131005 201131021 201131022
201134016 201135004 201135019 201135023 201135031 201138008 201138013
201140010 201140014

• *Termination of Election*

1362.02-00

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

	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	201029005 201032020 201034016 201050021 201106002 201123012	
	• <i>Passive Investment Income</i>	1362.02-03
	201005025 201025040 201025041 201027022 201029015 201030024 201045016 201046011 201050002 201110001 201117004 201117008 201118011 201119014 201122001 201125011 201125012 201129001	
	• <i>Inadvertent Terminations</i>	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 201131015 201132013 201134002 201136004 201137002 201137002 201139001 201140010	
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	201102046 201102046	
	• <i>Recapture of LIFO Benefits</i>	1363.04-00
	201010026	
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	201011010 201114017	
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	201115016	
	• <i>Accumulated Adjustments Account</i>	1368.01-00
	201115016	
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	201003018 201006004 201049025 201105031	
	• <i>Net Unrealized Built-in Gain</i>	1374.03-00
	201102046 201102046	
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	201030024 201042010	
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	201010006 201036012 201103007 201105008 201141007	
	• <i>Certain Other Cooperatives</i>	1381.02-00
	201024028 201105008	
Section 1382	Taxable Income of Cooperatives	1382.00-00
	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029	

	• Patronage Dividends 201008043 201008043	1382.02-00
Section 1397	Empowerment Zone - Other definitions and special rules 201025063	1397.00-00
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	• Relief from Taxes by Certain International Agreements 201119031	1401.02-00
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	• Net Earnings From Self-Employment 201101010	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201035022	1402.05-00
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	• Income Subject to Withholding v. Not Subject to Withholding 201117006 201117021	1441.02-00
	• Exemptions from Withholding	1441.03-00
	• <i>Personal Services Exemption</i> 201027046	1441.03-03
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	• Exceptions to Duty to Withhold 201032016	1445.02-00
	• <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016	1445.02-04
	• <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i> 201032016	1445.02-11
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	• Definitions 201140017	1502.01-00
	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014	1502.13-00
	• <i>Stock of Members</i> 201006003 201033018 201115014	1502.13-01

	• <i>Obligations of Members</i> 201014033	1502.13-02
	• <i>Anti-Avoidance</i> 201044003	1502.13-03
	• <i>Consolidated Net Operating Loss Deduction</i> 201003012 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011	1502.21-00
	• <i>Basis of Property</i> 201140017	1502.31-00
	• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01
	• <i>Investment Adjustment</i> 201141008 201141009	1502.32-00
	• <i>Earnings and Profits</i> 201120015 201140017	1502.33-00
	• <i>Life and Non-Life</i> 201047019	1502.50-00
	• <i>Filing Requirements</i> 201002032 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004 201131016 201133008 201136025 201141010	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
	• <i>Taxable Year of Members of Group</i> 201013051 201049025	1502.76-00
	• <i>Common Parent Agent for Subsidiaries</i> 201022017 201022018 201025070 201112021	1502.77-00
	• <i>Separate Return Years</i> 201002002	1502.79-00
	• <i>Consolidated Returns for Subsequent Years</i> 201002002	1502.89-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i> 201005019	1502.98-00
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201045017 201114013 201114014	1502.99-00
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	• <i>Dual Consolidated Loss</i> 201140016	1503.04-00
Section 1504	Definitions 201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	1504.00-00

	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032 201017008 201025024 201103010	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201048024 201048024	1504.02-00
	• Options, Warrants, Convertible Obligations 201015031 201015032	1504.03-00
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	• Exercise of Election 201019002 201052007 201118013	2032.01-00
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	• Recapture	2032A.05-00
	• <i>Disposition of Interest</i> 201129016 201129018 201129019 201129020	2032A.05-01
	• <i>Cessation of Qualified Use</i> 201129016 201129018 201129019 201129020	2032A.05-02
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Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201015025 201039008 201039009 201109004	2035.00-00
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	• Retention of Right to Designate Who Shall Enjoy Property or Income 201016033	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 201015025 201039008 201039009 201042004 201109004 201131014	2037.00-00
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	• General Power v. Not a General Power 201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	2041.03-00
	• Special Powers 201013002	2041.04-00
	• 5 and 5 Power 201042004	2041.11-00
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	• Modification of Will	2055.09-00
	• <i>Contest</i> 201004022	2055.09-02
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Unitrusts</i> 201016033 201117005	2055.12-05
	• <i>Reformations of Nonqualifying Interests</i> 201115003 201125007	2055.12-10
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	• Terminable Interests 201024035 201131011	2056.01-00
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	• Special Rule for Charitable Remainder Trusts 201117005	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201103004	2056.19-00
	• <i>Exception For Qualified Domestic Trust</i> 201103004	2056.19-01
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	<ul style="list-style-type: none"> • Recovery With Respect to Gift Tax 201119003 	2207A.02-00
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	<ul style="list-style-type: none"> • Gift v. Not a Gift 201003015 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 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 201131014 201136011 201136012 201136013 201136014 201136015 201136016 	2501.01-00
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	<ul style="list-style-type: none"> • Power Created After October 21, 1942 201020001 • Lapse of Post Oct. 21, 1942 Power is Release <i>Exception: 5 Plus 5 Power</i> 201042004 	2514.02-00 2514.04-00 2514.04-01
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	<ul style="list-style-type: none"> • Requirements for a Qualified Disclaimer 201125009 	2518.01-00

	• Undivided Portion of an Interest 201125009	2518.03-00
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	• <i>Qualified Terminable Interest Property</i> 201025021 201109012	2523.06-01
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	201006005 201006023 201010016 201013017 201013018 201013027 201013032 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201021012 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026018 201026024 201026025 201026026 201026027 201027005 201027040 201032026 201035008 201039003 201049012 201050005 201050006 201050008 201104003 201104012 201104022 201108010 201109004 201116006 201121002 201121002 201121007 201121007 201121008 201121008 201121009 201121009 201121011 201121011 201122007 201123014 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201134017 201136017 201138027	
	• Effective Dates 201128018 201129021	2601.01-00
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	• <i>Irrevocable Trusts</i> 201003015 201011002 201011008 201013030 201023050 201049008 201049016 201128018 201129021	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 201136011 201136012 201136013 201136014 201136015 201136016	2601.03-05
	• Transitional Rules 201006005 201006023 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201025026	2601.04-00

	<ul style="list-style-type: none"> • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 2601.04-01 201102004 201102005 201102006 201102007 201102008 201102009 201102010 201102011 201102012 201102013 201102014 201102015 201102016 201102017 201102018 201102019 201102020 201102021 201102022 201102023 201102024 201102051 201102052 201006005 201006023 201015025 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006 201039008 201039009 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
	<ul style="list-style-type: none"> • <i>Amendments to Wills or Revocable Trusts</i> 2601.04-03 201042004 201131014
	<ul style="list-style-type: none"> • <i>Cases of Mental Incompetency</i> 2601.04-05 201002010 201027026 201027027
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	201103024 201103039 201118006 201123007 201124003 201125016 201135024
	<ul style="list-style-type: none"> • Time and Manner of Allocation 2632.01-00 201010003 201115005
	<ul style="list-style-type: none"> • Deemed Allocation to Certain Lifetime Direct Skips 2632.02-00 201001003 201001004 201014032 201025036 201042005
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Section 2642	Inclusion Ratio 2642.00-00
	201102053 201006008 201006009 201010004 201010005 201020001 201022003
	201023007 201024006 201024009 201024010 201025019 201025036 201026019
	201026020 201026021 201027034 201032024 201034008 201034009 201034013
	201035001 201036010 201036011 201037002 201039004 201042004 201102053
	201108002 201108005 201109005 201109009 201109010 201109016 201110004
	201110005 201116004 201121003 201121003 201127009 201128016 201129027
	201131012 201131013 201133005 201137001 201137001 201137009 201137009
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Section 2651	Generation Assignment 2651.00-00
	<ul style="list-style-type: none"> • Persons with a Deceased Parent 2651.05-00 201116003 201116008 201118003
Section 2652	Other Definitions 2652.00-00
	<ul style="list-style-type: none"> • Transferor Defined 2652.01-00 201013002 201109016
	<ul style="list-style-type: none"> • <i>Special Election for QTIP</i> 2652.01-02 201002008 201026019 201036013 201109016 201112001 201116004
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	• <i>Independent Personal Services</i> 201027041 201028026 201028027	9114.01-14
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	• <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 201131017 201131020 201132007 201138004 201138012	9114.03-06
	• <i>United Kingdom</i> 201010027	9114.03-42
	• <i>Russian Federation</i> 201027041 201028026 201028027	9114.03-47
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• Not Able to Identify Under Present List

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• *Issues in Case Not Yet Identified*
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