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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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	• <i>Identification of Transaction as Hedging</i> 201034018 201046015	1256.05-02
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201016002 201110009	1256.07-05
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	• Constant Interest Rate (Economic Accrual) 201049024	1272.01-00
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	• <i>De Minimis Rule</i> 201049024	1273.01-03
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	• Election Requirements 201025007	1295.03-00
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• Small Business Corporation v. Not a Small Business Corporation 201144002 201144003 201006026 201007043 201015017 201113021 201115015 201122008	1361.01-00
• <i>Number of Shareholders</i> 201043015 201043015	1361.01-01
• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201108012 201116002 201128019	1361.01-02
• <i>More than One Class of Stock</i> 201102033 201015017 201016040 201017019 201038001 201042003 201102033 201104019 201113021 201129023	1361.01-04
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• <i>Qualified Subchapter S Trusts</i> 201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016	1361.03-02
• <i>Electing Small Business Trusts</i> 201144018 201114002 201122003	1361.03-03
• <i>Qualified Subchapter S Subsidiary</i> 201001006 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008 201147011	1361.05-00
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201001010 201001011 201001012 201048026 201126025 201144002 201144003 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 201146001 201146002 201147012	
• <i>Eligible v. Ineligible</i> 201048026 201126025 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012 201137002 201137002 201147012	1362.01-00
• <i>Shareholder Consent</i> 201017030 201017038 201025002 201030018 201051008 201103005	1362.01-01
• <i>Election After Termination</i> 201126025 201144009 201047007 201050021 201146001 201146002	1362.01-02

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 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 201131005 201131021
201131022 201134016 201135004 201135019 201135023 201135031 201138008
201138013 201140010 201140014 201143005 201146003 **201147006 201147008**
201147013 201147017

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020
201034016 201046011 201050021 201106002 201116002 201123012 201146001
201146002

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012 201146001
201146002

• *Passive Investment Income*

1362.02-03

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

	<ul style="list-style-type: none"> • Inadvertent Terminations 	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 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 201145001 201145002 201146001 201146002 201147012 201147016	
Section 1363	Effect of Election on Corporation	1363.00-00
	<ul style="list-style-type: none"> • Elections of an S Corporation 	1363.02-00
	201102046 201102046	
	<ul style="list-style-type: none"> • Recapture of LIFO Benefits 	1363.04-00
	201010026	
Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	201011010 201114017	
Section 1368	Distributions	1368.00-00
	201115016	
	<ul style="list-style-type: none"> • Accumulated Adjustments Account 	1368.01-00
	201115016	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	201003018 201006004 201049025 201105031	
	<ul style="list-style-type: none"> • Net Unrealized Built-in Gain 	1374.03-00
	201102046 201102046	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
	201030024 201042010	
Section 1381	Organizations to Which Part Applies	1381.00-00
	201010006 201036012 201103007 201105008 201141007	
	<ul style="list-style-type: none"> • Certain Other Cooperatives 	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	
	<ul style="list-style-type: none"> • Patronage Dividends 	1382.02-00
	201008043 201008043	
Section 1397	Empowerment Zone - Other definitions and special rules	1397.00-00
	201025063	

Section 1397C	Qualified Zone Property Defined 201132016	1397C.00-00
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Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201024002 201027046 201032016 • Income Subject to Withholding v. Not Subject to Withholding 201117006 201117021 • Exemptions from Withholding • <i>Personal Services Exemption</i> 201027046	1441.00-00 1441.02-00 1441.03-00 1441.03-03
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 201011031 201028040 201032016 • Exceptions to Duty to Withhold 201032016 • <i>Status of Foreign Corporation Making Election Under Section 897(i)</i> 201032016 • <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i> 201032016	1445.00-00 1445.02-00 1445.02-04 1445.02-11
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	• Consolidated Net Operating Loss Deduction	1502.21-00
	201003012 201144020 201144021 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011 201143006 201145007 201146013 201146015 201147021	
	• Basis of Property	1502.31-00
	201140017	
	• <i>Stock Basis After a Group Structure Change</i>	1502.31-01
	201140017	
	• Investment Adjustment	1502.32-00
	201141008 201141009	
	• Earnings and Profits	1502.33-00
	201120015 201140017	
	• Life and Non-Life	1502.50-00
	201047019 201145007	
	• Filing Requirements	1502.75-00
	201002032 201144015 201144017 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004 201131016 201133008 201136025 201141010 201142010 201143015 201146006 201146007 201146014	
	• <i>When Group Remains in Existence</i>	1502.75-10
	201126006 201015004 201021017 201117017 201120015	
	• <i>Common Parent No Longer in Existence</i>	1502.75-11
	201120015	
	• Taxable Year of Members of Group	1502.76-00
	201013051 201049025	
	• Common Parent Agent for Subsidiaries	1502.77-00
	201022017 201022018 201025070 201112021	
	• Separate Return Years	1502.79-00
	201002002	
	• Consolidated Returns for Subsequent Years	1502.89-00
	201002002	
	• Carryover and Carryback	1502.92-00
	201143006	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	201005019	
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List	1502.99-00
	201045017 201114013 201114014	
Section 1503	Computation and Payment of Taxes	1503.00-00
	201140016	
	• Dual Consolidated Loss	1503.04-00
	201140016	
Section 1504	Definitions	1504.00-00
	201002015 201002016 201002017 201005022 201006024 201024001 201025024 201103010 201115012	

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	• 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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	• 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
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	• Modification of Will	2055.09-00
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	• Qualified Terminable Interest Property 201020002 201116004 201117005 201118007 201119004	2056.07-00
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	• 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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	• Revocable Transfers and Transfers Within 3 Years of Death 201020009	2104.02-00
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	• Recovery With Respect to Gift Tax 201119003	2207A.02-00
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	• 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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	• Transfer of Life Estate or Other Right Over Income 201119003	2511.10-00
	• Gift of Remainder 201004006	2511.11-00
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	• Power Created After October 21, 1942 201020001	2514.02-00
	• Lapse of Post Oct. 21, 1942 Power is Release	2514.04-00
	• <i>Exception: 5 Plus 5 Power</i> 201042004	2514.04-01
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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 201143002	
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<ul style="list-style-type: none"> • Section 706; Taxable Years of Partner and Partnership 201031029 	9100.13-00
<ul style="list-style-type: none"> • 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 201135021 201141001 201141002 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007 	9100.20-00

<ul style="list-style-type: none"> • Other 	9100.22-00
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<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 	9100.26-00
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<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
201006022	
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• Not Able to Identify Under Present List

9999.98-00

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201147032

• Bank Secrecy Act

9999.99-00

• Issues in Case Not Yet Identified

9999.99-99

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