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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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<ul style="list-style-type: none"> <li>201102065 201102066 201126034 201126035 201144031 201004044 201004045</li> <li>201007068 201007069 201007070 201007071 201007072 201007073 201007074</li> <li>201007075 201007076 201013056 201013057 201013058 201013059 201013061</li> <li>201013062 201013063 201013064 201015044 201016089 201017059 201017060</li> <li>201017061 201017062 201017063 201017064 201017077 201019033 201020021</li> <li>201021029 201021030 201021031 201021032 201021033 201021034 201021036</li> <li>201021046 201022029 201022030 201023057 201023058 201023059 201023060</li> <li>201023061 201023062 201023074 201025079 201025080 201025081 201025083</li> <li>201029030 201029032 201029033 201029034 201029035 201029036 201031033</li> <li>201031035 201032047 201032048 201032049 201032050 201032051 201032052</li> <li>201032053 201036025 201037029 201037030 201037031 201037032 201037033</li> <li>201039034 201039035 201040022 201040023 201040024 201040025 201040026</li> <li>201040027 201040028 201040029 201040030 201040031 201040032 201040033</li> <li>201040035 201040036 201040038 201042038 201042039 201043052 201044020</li> <li>201044021 201045024 201045025 201045026 201045027 201045028 201045029</li> <li>201045030 201047033 201049043 201049044 201049045 201050035 201050037</li> <li>201050038 201050039 201050041 201101024 201101025 201101026 201101027</li> <li>201101028 201102065 201102066 201103056 201103057 201103061 201104066</li> <li>201105042 201105044 201106016 201106017 201108038 201108048 201109028</li> <li>201110012 201110020 201111014 201113035 201113036 201114036 201116031</li> <li>201116032 201116033 201116046 201117034 201117035 201118022 201119034</li> <li>201119035 201120028 201120032 201120037 201121022 201121022 201121023</li> <li>201121023 201121024 201121024 201121025 201121025 201121026 201121026</li> <li>201121032 201121032 201122022 201122023 201122024 201122025 201123039</li> <li>201123041 201123047 201124026 201124027 201124028 201124029 201125042</li> <li>201127013 201127014 201127015 201127016 201127017 201128028 201128029</li> <li>201128031 201129041 201129042 201130005 201130012 201131024 201131025</li> <li>201138050 201140028 201140031 201141021 201142028 201146020 201146021</li> <li><b>201148007</b></li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i></li> </ul>	501.03-01
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<ul style="list-style-type: none"> <li>• <i>Foundations</i></li> </ul>	501.03-02
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<ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>	501.03-03
<ul style="list-style-type: none"> <li>201120035</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
<ul style="list-style-type: none"> <li>201031033 201031035</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i></li> </ul>	501.03-10
<ul style="list-style-type: none"> <li>201044017 201049046 201119036</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>201014068 201127013</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>201016089 201128028 201138050</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>201020021 201127013</li> </ul>	

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• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201013060 201017065 201029037 201031035 201037034 201125045 201127013 201128032 201128034 201128035	501.04-00
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• <i>Social Clubs</i> 201002043 201002044 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 201108039 201111015 201146022	501.07-00
• <i>Profit v. Not for Profit</i> 201025078 201039045	501.07-01
• <i>Distribution of Assets</i> 201032045	501.07-02

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	• Business Activities 201009015 201017066 201019033 201029036 201043052 201046016 201047033 201124025	501.36-00
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	• Future Status of Organizations Denied Exemption 201002041 201007060 201017078 201035024 201035025 201035026 201035027 201035028 201035029 201035030 201035031 201035032 201035033 201035034	503.03-00
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	• Exceptions to Private Foundation Status 201044024 201044025	509.02-00
	• <i>Publicly Supported Organizations</i> 201119036	509.02-01
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	201003023 201003024 201007063 201011035 201015037 201016082 201016083 201016085 201016086 201022022 201024069 201043041 201043050 201049047 201051024 201105043 201105049 201105050 201108037 201113035 201120028 201120029 201120030 201120031 201120032 201122025 201123036 201123044 201123045 201125043	
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	201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024043 201024044 201026018 201050005 201050006 201050008 201133007 201134017	
	• Transfer in Trust After December 31, 1920	1015.03-00
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	201048025 201013038 201030020 201048025	
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	201030020	
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	201015015	
	• Definition of Involuntary Conversion Events	1033.02-00
	201015015	
	• Property Similar or Related in Service or Use	1033.03-00
	201015015 201111004	
	• Special Rule For Condemned Business or Investment Real Estate	1033.06-00
	201015015	
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b>	<b>1035.00-00</b>
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	201038012	
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	201105004	
	• Special Rule for Identified Straddles	1092.02-00
	• <i>Defined</i>	1092.02-01
	201117012 201117013	
	• Mixed Straddles	1092.05-00

	• <i>Mixed Straddle Account</i> 201048017 201048017	1092.05-02
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	• <i>Similar Property</i> 201121020 201121020	1221.03-01
	• Securities	1221.12-00
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	• Non-applicability of Mark to Market to Hedging Transaction	1256.05-00
	• <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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	• <i>De Minimis Rule</i> 201049024	1273.01-03
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	• Debt Instruments Subject to Section 1274 201126011	1274.04-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
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<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 201010002	<b>1276.00-00</b>
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	• Election Requirements 201025007	1295.03-00
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<b>Section 1297</b>	<b>Special Rules</b> 201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	<b>1297.00-00</b>
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<b>Section 1312</b>	<b>Circumstances of Adjustment</b> 201102063 201102063	<b>1312.00-00</b>
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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
• <i>Stock Owned by Husband and Wife</i> 201102046 201102046	1361.02-00
• <i>Certain Trusts Permitted as Shareholders</i> 201002007 201102046 201102046 201122003	1361.03-00
• <i>Grantor Trusts</i> 201039010	1361.03-01
• <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
<b>Section 1362</b>	
<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
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

	• 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	
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	201102046 201102046	
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<ul style="list-style-type: none"> <li>• <i>R and D Expenditures</i> 201126021</li> </ul>	9100.02-03
<ul style="list-style-type: none"> <li>• Section 146; Volume Cap 201002033</li> </ul>	9100.03-00
<ul style="list-style-type: none"> <li>• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003</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 201130001 201136006</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 201135021 201141001 201141002</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 201131016 201133008 201141010 201143015 201146006 201146007</li> </ul>	9100.20-00

• Other	9100.22-00
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• 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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• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
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• 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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• Bank Secrecy Act

9999.99-00

• Issues in Case Not Yet Identified

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