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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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**Internal Revenue Service**

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<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
201102065 201102066 201126034 201126035 201144031 201004044 201004045 201007068 201007069 201007070 201007071 201007072 201007073 201007074 201007075 201007076 201013056 201013057 201013058 201013059 201013061 201013062 201013063 201013064 201015044 201016089 201017059 201017060 201017061 201017062 201017063 201017064 201017077 201019033 201020021 201021029 201021030 201021031 201021032 201021033 201021034 201021036 201021046 201022029 201022030 201023057 201023058 201023059 201023060 201023061 201023062 201023074 201025079 201025080 201025081 201025083 201029030 201029032 201029033 201029034 201029035 201029036 201031033 201031035 201032047 201032048 201032049 201032050 201032051 201032052 201032053 201036025 201037029 201037030 201037031 201037032 201037033 201039034 201039035 201040022 201040023 201040024 201040025 201040026 201040027 201040028 201040029 201040030 201040031 201040032 201040033 201040035 201040036 201040038 201042038 201042039 201043052 201044020 201044021 201045024 201045025 201045026 201045027 201045028 201045029 201045030 201047033 201049043 201049044 201049045 201050035 201050037 201050038 201050039 201050041 201101024 201101025 201101026 201101027 201101028 201102065 201102066 201103056 201103057 201103061 201104066 201105042 201105044 201106016 201106017 201108038 201108048 201109028 201110012 201110020 201111014 201113035 201113036 201114036 201116031 201116032 201116033 201116046 201117034 201117035 201118022 201119034 201119035 201120028 201120032 201120037 201121022 201121022 201121023 201121023 201121024 201121024 201121025 201121025 201121026 201121026 201121032 201121032 201122022 201122023 201122024 201122025 201123039 201123041 201123047 201124026 201124027 201124028 201124029 201125042 201127013 201127014 201127015 201127016 201127017 201128028 201128029 201128031 201129041 201129042 201130005 201130012 201131024 201131025 201138050 201140028 201140031 201141021 201142028 201146020 201146021 201148007 201149033 201149034 201149035 201150031 201152020 <b>201202039</b> <b>201202040</b>	
<ul style="list-style-type: none"> <li>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
201039044 201044019 201047024	
<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
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<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
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201126037 201144030 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026 <b>201202038</b>	
<ul style="list-style-type: none"> <li>• Educational Organizations</li> </ul>	501.03-08
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<ul style="list-style-type: none"> <li>• Homes for Aged and Related Organizations (See Also 0501.04-02)</li> </ul>	501.03-10
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201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042	
<ul style="list-style-type: none"> <li>• Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</li> </ul>	501.03-15
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	<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest 501.33-01  201017067 201039046 201044017</li> </ul>	
	<ul style="list-style-type: none"> <li>• "Exclusively" Test 501.35-00  201007060 201020034 201031035 201042040 201044018 201101036 201116028  201149045 201152019 201152020</li> </ul>	
	<ul style="list-style-type: none"> <li>• Business Activities 501.36-00  201009015 201017066 201019033 201029036 201043052 201046016 201047033  201124025 201151026</li> </ul>	
	<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations 501.36-01  201039046 201046016 201108042 201117036 201119036 201149031 201150035</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1) 507.01-00  201007064 201013065 201013066 201020025 201133013</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Exceptions to Private Foundation Status 509.02-00  201044024 201044025</li> </ul>	
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	• <i>Eligible Corporations</i> 201103001	565.01-01
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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 201149010 201151005 201151006 201151009 201151015  
201152001 201201006 **201202016**

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020  
201034016 201046011 201050021 201106002 201116002 201123012 201146001  
201146002 201201006

• *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



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	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 201149013 201150024 201150030 201151004 201152011 201201005 201201006 201201009 <b>201202002</b> <b>201202003</b>	
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	201102046 201102046	
	• Recapture of LIFO Benefits	1363.04-00
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	201011010 201114017	
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	• Accumulated Adjustments Account	1368.01-00
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	201003018 201006004 201049025 201105031 201150023 <b>201202014</b>	
	• Net Unrealized Built-in Gain	1374.03-00
	201102046 201102046	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	201030024 201042010	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	201010006 201036012 201103007 201105008 201141007	
	• Certain Other Cooperatives	1381.02-00
	201024028 201105008	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>
	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029 201152006	
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	201008043 201008043	

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<b>Section 1402</b>	<b>Definitions</b> 201109027 201119032	<b>1402.00-00</b>
	• 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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	• Definitions 201140017	1502.01-00
	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 201149015	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
• Consolidated Net Operating Loss Deduction 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 201149019 201152009	1502.21-00
• Basis of Property 201140017	1502.31-00
• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01
• Investment Adjustment 201141008 201141009	1502.32-00
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• Life and Non-Life 201047019 201145007	1502.50-00
• Filing Requirements 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 201149020 <b>201202008 201202009</b>	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
• Consolidated Returns for Subsequent Years 201002002	1502.89-00
• Carryover and Carryback 201143006 201149019	1502.92-00
• Application of Section 382 with Respect to a Consolidated Group 201005019	1502.98-00
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• Dual Consolidated Loss 201140016	1503.04-00

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	• Affiliated Group v. Not an Affiliated Group 201007045 201015031 201015032 201017008 201025024 201103010 201148002 201148006	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201048024 201048024 201152016	1504.02-00
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	• Exercise of Election 201019002 201052007 201118013	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201015003	<b>2032A.00-00</b>
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	• <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
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<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 201132017 201134017 201136017 201147005	
	• General Power v. Not a General Power	2041.03-00
	201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
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	201024008 201036013 201112001 201119004 201131011	
<b>Section 2046</b>	<b>Disclaimers (See 2518.00-00)</b>	<b>2046.00-00</b>
	201125009	
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	201022001 201032002 201032010	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201117005	
	• Modification of Will	2055.09-00
	• <i>Contest</i>	2055.09-02
	201004022	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
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<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>
	201126030 201022004 201023007 201036013 201046004 201112001 201131011	
	• Terminable Interests	2056.01-00
	201024035 201131011	
	• Qualified Terminable Interest Property	2056.07-00
	201020002 201116004 201117005 201118007 201119004 201148001	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
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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 201148001	
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	• <i>Additions to Irrevocable Trusts</i> 201136011 201136012 201136013 201136014 201136015 201136016	2601.03-05
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	201116003 201116008 201118003	
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	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005 201141013 201201002	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**

201001003 201001004 201001006 201001014 201002008 201002010 201002012  
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• Section 42; Low-Income Housing Credit 201010017 201026011 201026012 201026013 201114008 201134022	9100.01-00
• Section 59(e) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016 201151018	9100.09-00
• Section 446 201128002	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201005026 201130001 201136006 201150025 201150028	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• 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 201149006 201149008 201149009 201151011 201151014 201201007 201201014	9100.15-00
• 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"> <li>• Other</li> </ul>	9100.22-00
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<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</li> </ul>	9100.26-00
201011001 201132005 <b>201202019</b>	
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
201006022	
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
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• 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 201131017 201131020 201132007 201138004 201138012 201142021  • <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 201138032 201138038 201138044	<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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