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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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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

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201204027

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	• Like Kind Property 201013038 201024036 201025049	1031.02-00
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	201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	

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	• Double Exclusion of an Item of Gross Income	1312.04-00
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	201102046 201102046	
	• Certain Trusts Permitted as Shareholders	1361.03-00
	201002007 201102046 201102046 201122003	
	• <i>Grantor Trusts</i>	1361.03-01
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Section 1362

Election by Small Business Corporation

1362.00-00

201001010 201001011 201001012 201048026 201126025 201144002 201144003
201206009 201206009 201206011 201206011 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
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201110008 201116016 201117016 201117020 201119005 201119007 201122013
201128023 201129003 201131005 201146001 201146002 201147012 201150024
201201006 201205002 201205006

• *Eligible v. Ineligible*

1362.01-00

201048026 201126025 201206009 201206009 201007046 201016035 201016037
201016045 201019014 201026029 201034006 201037001 201048026 201050024
201122013 201128019 201128021 201129003 201129009 201129010 201129011
201129012 201137002 201137002 201147012 201152011 201205002

• *Shareholder Consent*

1362.01-01

201017030 201017038 201025002 201030018 201051008 201103005

• *Election After Termination*

1362.01-02

201126025 201144009 201206009 201206009 201047007 201050021 201146001
201146002

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201204007 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
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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
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201138008 201138013 201140010 201140014 201143005 201146003 201147006
201147008 201147013 201147017 201149010 201151005 201151006 201151009
201151015 201152001 201201006 201202016 201203009 201203011 201203011
201207004

• *Termination of Election*

1362.02-00

201002002 201206009 201206009 201025040 201025041 201026006 201029005
201029015 201032020 201034016 201046011 201050021 201106002 201116002
201123012 201146001 201146002 201201006 201205002

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 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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	• Net Unrealized Built-in Gain	1374.03-00
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	201030024 201042010	
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	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 201138002 201138029 201152006	
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	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 201149015	1502.13-00
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	• <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 201206006 201206006 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
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• Earnings and Profits 201120015 201140017	1502.33-00
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• 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 201202008 201202009	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
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• Common Parent Agent for Subsidiaries 201022017 201022018 201025070 201112021	1502.77-00
• Separate Return Years 201002002	1502.79-00
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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
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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
Section 7702	Life Insurance Contract Defined 201045019 201046008	7702.00-00
	• 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
Section 7702A	Modified Endowment Contracts	7702A.00-00
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	• <i>Treatment of Material Changes</i> 201137008 201137008	7702A.03-03
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	• Definition 201105001 201105026 201105027	7702B.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201005018 201016026 201132012	7704.00-00
	• Qualifying Income 201206004 201206004 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005 201141013 201201002	7704.03-00
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	• 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
Section 7872	Treatment of Loans with Below Market Interest Rates 201126011 201042007 201042008	7872.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Section 42; Low-Income Housing Credit 201206002 201206002 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 201205003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201206005 201206005 201206010 201206010 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

- 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

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• Not Able to Identify Under Present List

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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