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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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	201126027 201206010 201206010 201010012 201012035 201014059 201033029 201035005 201037013 201050026	
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	201001008 201001009 201002025 201048028 201208017 201005013 201010023 201014047 201016044 201026007 201030005 201033001 201033019 201033021 201036006 201036007 201043022 201045018 201047016 201048028 201050013 201104028 201105024 201108004 201123022 201128025 201132009 201132010 201133003 201136009 201138021 201142003 201145010 201146005 201202007	
	• Spin-Off	355.01-00
	201002025 201003009 201048028 201126010 201005051 201010018 201010025 201015029 201016044 201030005 201032017 201033001 201033005 201033007 201033019 201034005 201036006 201036007 201037024 201037026 201043022 201047016 201048028 201104028 201105003 201105024 201106004 201108004 201111003 201116001 201119002 201120015 201123022 201123025 201132010 201133003 201136009 201138021 201142003 201145010 201149012 201150019 201151017 201152008 201202007 201203004	

	<ul style="list-style-type: none"> <li>• <i>Split-Off</i> 355.01-01  201001008 201001009 201208017 201004001 201005013 201010023 201017031  201026007 201029007 201030007 201030008 201030009 201030010 201030011  201030012 201030013 201032017 201039014 201045018 201047016 201115006  201123030 201128025 201129005 201129006 201129008 201135025 201147018  201149012</li> <li>• <i>Split-Up</i> 355.01-02  201030017 201033021 201113003 201146005</li> <li>• Non Pro Rata Distributions, etc. 355.02-00  201102046 201102046</li> <li>• Active Business 355.03-00  201102046 201102046 201106004</li> <li>• <i>Five-Year Requirement</i> 355.03-01  201123030 201129005 201129006</li> <li>• Control 355.05-00  201007050 201123030 201129005 201129006</li> <li>• Distributions Within a Consolidated Group 355.09-00  201144014 201032017 201043022 201119002</li> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than  50% of Distributing or Controlled 355.10-00  201004001 201030007 201030008 201030009 201030010 201030011 201030012  201030013 201037024</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Allocation of Basis 358.02-00  201005051</li> <li>• Stock Basis in Certain Triangular Reorganizations 358.05-00</li> <li>• <i>Reverse Triangular Also Qualifying as (B) Reorganization or 351 Exchange</i> 358.05-02  201028029 201028030</li> </ul>	
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	• Capital Contributions by Nonshareholders 201003005	362.02-00
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	• Transactions Described in Section 367(b) Complete liquidation of Foreign 201122002	367.10-00
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	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 201005028	368.01-01
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201028029 201028030 201140017	368.01-02
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	• Stock for Property (Type "C") 201001015 201008033 201008033 201033005 201103032 201127004 201150019	368.03-00
	• Assets for Control of Transferee (Type "D") 201001008 201002025 201002027 201003009 201003012 201102046 201126006 201126010 201144014 201208017 201005013 201010023 201010025 201016044 201026007 201029007 201030005 201030017 201033001 201033005 201033007 201033019 201034005 201036006 201036007 201037019 201037020 201039014 201047016 201050013 201102046 201104028 201105003 201105024 201108004 201111003 201113003 201123022 201123025 201128025 201129008 201132009 201132010 201135025 201136009 201138021 201142003 201145010 201147018 201149012 201150021 201203004	368.04-00
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	• Continuity of Interest Rule 201001015 201020008	368.08-00
	• <i>Business Enterprise Continuity</i> 201001015 201015024 201020008	368.08-06

	• <i>Historic Business Assets</i> 201015024	368.08-07
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	<ul style="list-style-type: none"> <li>• Year of Inclusion in Gross Income 201027013 201151001 201151002</li> </ul>	457.01-00
	<ul style="list-style-type: none"> <li>• Eligible Deferred Compensation Plan Defined 201027013 201151001 201151002</li> </ul>	457.05-00
	<ul style="list-style-type: none"> <li>• <i>Tax Exempt Organization</i> 201014034</li> </ul>	457.05-03
	<ul style="list-style-type: none"> <li>• Grandfather Clause 201117001</li> </ul>	457.11-00
	<ul style="list-style-type: none"> <li>• Exclusive Benefit Set-Asides</li> </ul>	457.12-00
	<ul style="list-style-type: none"> <li>• <i>Trusts</i> 201027013</li> </ul>	457.12-01
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	<ul style="list-style-type: none"> <li>• Percentage of Completion Method</li> </ul>	460.02-00
	<ul style="list-style-type: none"> <li>• <i>Look-Back Method</i> 201046009 201128007</li> </ul>	460.02-01
	<ul style="list-style-type: none"> <li>• Allocation of Costs to Contract (See Also 451 and 446) 201111006</li> </ul>	460.03-00
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	<ul style="list-style-type: none"> <li>• <i>Aggregation Rules</i> 201024013</li> </ul>	460.05-03
	<ul style="list-style-type: none"> <li>• Change in Method of Accounting for Long-Term Contracts (See Also 446. and 451.) 201024013</li> </ul>	460.07-00
	<ul style="list-style-type: none"> <li>• Proper Reporting Under the Long-Term Contract Method of Accounting 201024013</li> </ul>	460.09-00
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	201045001 201121001 201121001 201149021	
	<ul style="list-style-type: none"> <li>• Accrual Method 201126011 201043039</li> </ul>	461.01-00
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	<ul style="list-style-type: none"> <li>• In General 201102029 201102030 201144010 201035011 201035013 201037016 201037025 201039011 201039012 201045008 201045011 201047008 201047009 201047010 201049005 201049009 201050003 201050004 201102029 201102030 201128003 201136003 201139002 201140004 201140005 201140022 201141005 201141006 201142007 201142008 201142009 201143003 201143007 201143008 201143009 201143010 201145003 201145004 201146009 201146010 201146011 201147007 201203001 201203016</li> </ul>	468A.01-00

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	• <i>Revised Schedules</i> 201144008 201019003 201022013 201022014 201035014 201036002 201039020 201039026 201050007 201050009 201050010 201051006 201103014 201145006	468A.04-02
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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 201206018 201206018 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 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201209009 201209010 <b>201210041 201210044</b>	
<ul style="list-style-type: none"> <li>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
201039044 201044019 201047024 201203032	
<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
201126037 201004041 201004043 201006032 201007061 201013065 201013066 201122026 201143022	
<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
201120035 201152021	
<ul style="list-style-type: none"> <li>• Unincorporated Associations</li> </ul>	501.03-04
201031033 201031035	
<ul style="list-style-type: none"> <li>• Corporations</li> </ul>	501.03-05
201126037 201144030 201204019 201204020 201204021 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026 201202038 201205011 <b>201210041</b>	
<ul style="list-style-type: none"> <li>• Educational Organizations</li> </ul>	501.03-08
201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030	
<ul style="list-style-type: none"> <li>• Homes for Aged and Related Organizations (See Also 0501.04-02)</li> </ul>	501.03-10
201044017 201049046 201119036	
<ul style="list-style-type: none"> <li>• Hospitals and Health Clinics (See Also 0501.06-03)</li> </ul>	501.03-11
201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042 <b>201210041</b>	



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• <i>Conduct of Business for Profit</i> 201150034	501.06-02
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<ul style="list-style-type: none"> <li>• Social Clubs 201002043 201002044 201204018 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 201108039 201111015 201146022</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201025078 201039045</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201032045</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201002043 201003022 201204018</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201025078 201038021 201138054</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201028042</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09) 201126040 201104045 201108040</li> </ul>	501.08-00
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<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201131028</li> </ul>	501.09-01
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<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201002040 201039037 201039038 201039039 201040034 201050034 201050036</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201016090</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201016090</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067 201105047 201123038</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201016081 201123035 201123037 201143021</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029</li> </ul>	501.15-00
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<ul style="list-style-type: none"> <li>• Section 501(c)(25) Organizations 201133011</li> </ul>	501.25-00
<ul style="list-style-type: none"> <li>• Control of Corporation</li> </ul>	501.30-00
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<b>Section 7436</b>	<b>Proceedings for Determination of Employment Status</b>	<b>7436.00-00</b>
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<b>Section 7476</b>	<b>Declaratory Judgments Relating to Qualification of Certain Retirement Plans</b>	<b>7476.00-00</b>
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**Section 7701**

**Definitions**

**7701.00-00**

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	• <i>Liquidating Trusts</i> 201208036 201113012	7701.03-06
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	• Qualifying Income 201206004 201206004 201208021 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>
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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• Section 59(e) 201024034 201027004 201134003 <b>201210011</b>	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 <b>201210011</b>	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 201208033 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
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<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
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<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

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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 <b>201210009 201210013</b>  • <i>United Kingdom</i> 201010027  • <i>Russian Federation</i> 201027041 201028026 201028027	<b>9114.00-00</b>  9114.01-00  <i>9114.01-14</i>  9114.03-00  <i>9114.03-06</i>  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  <i>9115.19-05</i>
<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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**201210027**

• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*  
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