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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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<ul style="list-style-type: none"> • Corporations 	501.03-05
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<ul style="list-style-type: none"> • Educational Organizations 	501.03-08
201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030	
<ul style="list-style-type: none"> • Homes for Aged and Related Organizations (See Also 0501.04-02) 	501.03-10
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	• Transfer in Trust After December 31, 1920 201003015	1015.03-00
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	• Like Kind Property 201013038 201024036 201025049	1031.02-00
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	201043015 201043015	
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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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	201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016 201151004 201203011	
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	201001006 201208011 201208022 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008 201147011 201211009	
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	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 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005 201146001 201146002 201147012 201150024 201201006 201205002 201205006 201211002 201211004 201211005 201211006 201211007	
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	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	
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1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201204007 201208015 201208016 201208018 201208024 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
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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
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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 201203009 201203011 201203011 201207004 201210010 201210016
201210024 201210025 **201213003 201213009 201213020**

• *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

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201046011 201050002 201110001 201117004 201117008 201118011 201119014
201122001 201125011 201125012 201129001

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	201024028 201105008	
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	201002009 201048018 201126012 201208008 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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	• Postmark Date Governs 201052003	7502.01-00
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	• <i>Reexamination</i> 201125026	7602.03-05
	• Issuance	7602.07-00
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	• Suspension of Statute of Limitations 201111001 201120001	7609.04-00
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Section 7701

Definitions

7701.00-00

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	• Associations v. Corporations 201208020	7701.01-00
	• <i>Oil Leases</i> 201104042	7701.01-02
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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
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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 201210011	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 201210011	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 201213006 201213024	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

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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
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<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

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• *Issues in Case Not Yet Identified*
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