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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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	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017	401.06-01
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	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
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	• Distributions 201318033	408.06-00
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	• Title-Holding Company 201309014 201309014	501.02-00
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<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201224033 201224036 201218041 201219025 201219028 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021	
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024	
<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
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<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
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<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
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<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
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<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201314047 201314049 201234030 201250027 201250028 201305013 201306028 201317012 <b>201322041</b>	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
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<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
201213029 201214034	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201224031 201224034 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039	
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201321033 201321035 201321036 201321038	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
201204017 201224032 201224035 201234028	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
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<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
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<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• Social Clubs 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 <b>201322044</b></li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018</li> </ul>	501.07-01
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<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201224037 201221030 201250023 201250024 201251023</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030</li> </ul>	501.09-02
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<ul style="list-style-type: none"> <li>• <i>Membership</i> 201224037 201221030 201250023 201250024 201251023</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019</li> </ul>	501.12-00
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<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201309017</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012</li> </ul>	501.12-03
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<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017</li> </ul>	501.30-00

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Section 1362

Election by Small Business Corporation

1362.00-00

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201211002 201211004 201211005 201211006 201211007 201214010 201215004
201216027 201217006 201217009 201217013 201314030 201218008 201218009
201219014 201226001 201226013 201226017 201227003 201228003 201232005
201238006 201238014 201238015 201239001 201242009 201243009 201243009
201246008 201246008 201247012 201248013 201250011 201251007 201252001
201301008 201301011 201306009 201308008 201310019 201310035 201311005
201311017 201316012 201320008 201322006 201322016 201322036

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201206009 201217009 201314030 201226017 201227003
201233001 201233004 201234011 201238006 201238007 201252001 201301008
201301011 201310019 201311017 201322036

• Election After Termination

1362.01-02

201206009 201206009 201217009 201312023 201320012

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1362.01-03

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201208015 201208016 201208018 201208024 201210010 201210016 201210024
201210025 201213003 201213009 201213020 201214008 201214011 201214017
201215001 201216016 201216028 201216030 201217007 201217016 201224004
201224026 201314030 201314031 201314034 201314036 201314040 201314041
201219008 201219014 201221007 201223008 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
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201246019 201247007 201248013 201249006 201249009 201250011 201251010
201252013 201301002 201301008 201301012 201302013 201307002 201310017
201310019 201310021 201310035 201311015 201311017 201315010 201320010
201321008 201321009 201321016 201322028

• Termination of Election

1362.02-00

201201006 201205002 201206009 201206009 201217009 201226013 201232023
201237001 201238017 201243009 201243009 201252001 201306004 201306005
201320008

• Ceases to be Small Business Corporation

1362.02-02

201206009 201206009 201217009 201252001

• Passive Investment Income

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
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1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201206009
201208013 201208023 201209005 201211002 201211004 201211005 201211006
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201234007 201234008 201235008 201236003 201238007 201238008 201238014
201238015 201238017 201239001 201240012 201240014 201242009 201243009
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201308008 201308009 201308022 201310008 201312016 201313002 201315003
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**Section 9100**

**Extension of Time for Making Certain Elections**

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	<ul style="list-style-type: none"> <li>• <i>Canada</i> 201210009 201210013 201213014 201224015 201314019 201314027 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201309001</li> </ul>	9114.03-06
	<ul style="list-style-type: none"> <li>• <i>Italy</i> 201212008</li> </ul>	9114.03-20
	<ul style="list-style-type: none"> <li>• <i>United Kingdom</i> 201231010</li> </ul>	9114.03-42
	<ul style="list-style-type: none"> <li>• <i>Israel</i> 201247013</li> </ul>	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019	<b>9999.00-00</b>
	<ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020</li> </ul>	9999.92-00
	<ul style="list-style-type: none"> <li>• Substance v. Form Issues Not Contained in Present List 201311023</li> </ul>	9999.97-00



• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
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