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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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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

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	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201330002 201330007 201330022 201333007 201335001 201336012 <b>201337003 201337007</b>	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
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	• <i>Several Steps</i> 201252014	368.09-01
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<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012	
	• Definitions and Special Rules 201215007	382.11-00
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<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
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	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
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	• Impossibility of Diversion 201228055	401.03-00
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<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
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	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047	402.08-00
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<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
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<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	<b>404.00-00</b>
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	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
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	• Distributions 201318033	408.06-00
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	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043	414.08-00
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030	468A.01-00
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<ul style="list-style-type: none"> <li>• Social Clubs 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019</li> </ul>	501.07-00
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<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032</li> </ul>	501.07-05
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<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 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
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027</li> </ul>	501.19-00

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	• <i>Joint Ventures</i> 201305006 201323015	7701.02-02
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	• Taxable Mortgage Pools 201330008 201330008	7701.26-00
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	• Meaning of 201224011 201224012	7704.01-00

	<ul style="list-style-type: none"> <li>• Qualifying Income 7704.03-00  201201002 201206004 201208021 201216022 201217005 201224023 201226018  201227001 201227002 201232008 201232020 201233010 201234005 201236005  201241004 201250003 201301010 201308004 201313014 201313015 201314029  201314038 201315008 201315015 201322024 201324002 201328005 201330023  201330024 201330023 201330024 201331002 201336006 201336016 <b>201337014</b></li> <li>• Transitional Rule for Existing Partnerships 7704.05-00  201314025</li> </ul>
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	<ul style="list-style-type: none"> <li>• Section 42; Low-Income Housing Credit 9100.01-00  201206002 201218006 201243011 201302014 201328002</li> <li>• Section 59(e) 9100.02-00  201210011 201236013</li> <li>• <i>Development Expenditures</i> 9100.02-05  201240011</li> </ul>

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<ul style="list-style-type: none"> <li>• Section 266; Carrying Charges 201319008</li> </ul>	9100.05-00
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<ul style="list-style-type: none"> <li>• Section 446 201224016 201224017 201303002 201311012 201318007</li> </ul>	9100.10-00
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<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001</li> </ul>	9100.11-00
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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007</li> </ul>	9100.20-00
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	<p>201201008 201202013 201206013 201208009 201208010 201208020 201213007  201213009 201213015 201213017 201215001 201215002 201215003 201216001  201216002 201216003 201216004 201216012 201216014 201216020 201216021  201216024 201217002 201219007 201221005 201223009 201223010 201224008  201224009 201224010 201224020 201224021 201224022 201225001 201226012  201226014 201226017 201228006 201228031 201228032 201229006 201229009  201230001 201230010 201230013 201231005 201231008 201231009 201232010  201232031 201234013 201234015 201236001 201236016 201236019 201236020  201236021 201236024 201238001 201238002 201238003 201243005 201244001  201244011 201246003 201246014 201246015 201246016 201246026 201247002  201247003 201247006 201248005 201249008 201250016 201251011 201301005  201301006 201302012 201308012 201308013 201308014 201310013 201311008  201311013 201311017 201312001 201312002 201312003 201312004 201312005  201312006 201312007 201312008 201312009 201312010 201312011 201312012  201312013 201312014 201312015 201313004 201313005 201313006 201313007  201313008 201313009 201313010 201313011 201314010 201314015 201314030  201314037 201314039 201320016 201321013 201321014 201321015 201322021  201322022 201322037 201322038 201326010 201328021 201330009 201330013  201330014 201330028 201330029 201330009 201330013 201330014 201330028  201330029 201334011 201334012 201334013 201334014 201334015 201334016  201334017 201334018 201334019 201334020 201334021 201334022 201334023  201334024 201334025 201334026 201334027 201334028 201334029 201335003  201335004 201336005 <b>201337011</b></p>	
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
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	<ul style="list-style-type: none"> <li>• <i>Canada</i></li> </ul> <p>201210009 201210013 201213014 201219002 201219004 201224015 201226010  201230012 201232025 201237002 201237004 201237011 201238005 201239005  201242004 201244013 201307003 201308003 201308006 201309001 201314019  201314027 201330025 201330025 201334010 201335010 201336009 201336010  201336011 <b>201337005 201337006 201337008 201337009</b></p>	9114.03-06
	<ul style="list-style-type: none"> <li>• <i>Italy</i></li> </ul> <p>201212008</p>	9114.03-20
	<ul style="list-style-type: none"> <li>• <i>United Kingdom</i></li> </ul> <p>201231010</p>	9114.03-42
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<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
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	201213025 201310032 201319019 201333009	
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	<ul style="list-style-type: none"> <li>• Substance v. Form Issues Not Contained in Present List</li> </ul> <p>201311023</p>	9999.97-00

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