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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**

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	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201330022	
	• 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 201337003 201337007 <b>201338040</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
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	• Plan of Reorganization	368.09-00
	• <i>Several Steps</i> 201252014	368.09-01

	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020	368.14-00
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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
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• Operating Rules 201322032 201335012	382.12-00
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012	382.12-16
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	• New Financial Products 201209006 201226026	385.03-00
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	• Impossibility of Diversion 201228055	401.03-00
	• Required Distributions 201202042 201208039 201318033 201320021	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201331009 201331010	
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	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047	
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	201205020 201208042 201221038 201221039 201238030 201330030 201330030	

	• Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022	412.06-00
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	<ul style="list-style-type: none"> <li>• Private v. Public Interest Served 501.33-00  201202038 201202039 201203024 201203025 201204019 201204020 201205010  201205011 201205012 201209011 201209012 201209013 201210042 201210043  201211025 201211026 201213031 201215012 201215013 201216040 201217019  201218021 201219028 201219029 201221023 201223020 201224031 201224034  201227006 201228040 201228041 201228042 201229001 201229010 201230024  201232035 201233018 201234029 201234030 201241011 201242015 201244021  201247017 201247018 201250025 201250027 201250028 201250029 201252024  201252025 201252026 201302040 201302041 201303017 201303019 201303020  201304011 201305011 201305012 201305013 201307014 201308032 201309019  201310046 201310048 201310049 201311028 201311029 201311030 201311033  201313032 201313033 201313034 201314045 201314046 201314047 201314048  201314049 201315029 201322053 201323028 201323035 201326019 201330043  201330043 201331007 201331008 201334043 201334044 201334045</li> </ul>	
	<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest 501.33-01  201226029 201228041 201236033 201315028</li> </ul>	
	<ul style="list-style-type: none"> <li>• "Exclusively" Test 501.35-00  201221023 201228040 201237019 201303019 201303020 201306026 201322053  201334045</li> </ul>	
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	201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 201330018 201330017 201330018 201334030 201334031 <b>201338012</b>	
	<ul style="list-style-type: none"> <li>• Eligible v. Ineligible 201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 <b>201338012</b></li> </ul>	1362.01-00

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201228027 201228028 201230015 201230016 201233001 201233002 201233004  
201233012 201234003 201234010 201234011 201234014 201234019 201234022  
201235004 201236004 201236009 201236018 201237009 201237016 201238006  
201238007 201238008 201243002 201246001 201246019 201247007 201248013  
201249006 201249009 201250011 201251010 201252013 201301002 201301008  
201301012 201302013 201307002 201310017 201310019 201310021 201310035  
201311015 201311017 201314030 201314031 201314034 201314036 201314040  
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201335011 201336003 201337002 **201338006 201338008 201338012 201338015**

• *Termination of Election* 1362.02-00  
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201238017 201243009 201252001 201306004 201306005 201320008 201337001

• *Ceases to be Small Business Corporation* 1362.02-02  
201206009 201217009 201252001 201324004 201330017 201330018 201330017  
201330018

• *Passive Investment Income* 1362.02-03  
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201306005 201310008 201320008 201328006 201328007 201328008 201328009  
201328010 201328011 201328012 201328013 201328014 201328015 201328016  
201328017 201330010 201330010

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201203008 201203011 201203012 201205002 201205006 201206009 201208013  
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201221006 201221008 201221009 201221010 201223007 201224007 201224013  
201224014 201225003 201225005 201226013 201227003 201228009 201228010  
201228018 201228024 201228025 201232004 201232007 201232009 201232026  
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201238007 201238008 201238014 201238015 201238017 201239001 201240012  
201240014 201242009 201243009 201244002 201245001 201245002 201245014  
201246002 201246008 201247008 201247012 201248001 201250013 201252001  
201252007 201301003 201301011 201303009 201306009 201306015 201306016  
201308008 201308009 201308022 201310008 201312016 201313002 201314006  
201314012 201314014 201315003 201315012 201317004 201320006 201320008  
201322006 201322016 201323012 201323013 201323014 201324011 201325003  
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	201201008 201202011 201202013 201205007 201206007 201206008 201206012 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201219007 201221005 201223009 201223010 201224008 201224009 201224020 201224021 201224022 201226012 201228031 201228032 201229009 201230001 201230010 201230013 201230014 201231005 201231008 201231009 201232010 201232031 201233007 201234013 201234015 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201240009 201241003 201243005 201244011 201245003 201246003 201246006 201246014 201246015 201246016 201246026 201247002 201247003 201247006 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 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 201314039 201320016 201321001 201321004 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201330009 201330013 201330014 201330028 201330029 201330009 201330013 201330014 201330028 201330029 201331001 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336001 201336005 <b>201338030 201338032</b> <b>201338033 201338037</b>	
	• Associations v. Corporations 201208020 201328003	7701.01-00
	• Partnerships v. Associations 201221015 201312033 <b>201338041</b>	7701.02-00
	• <i>Joint Ventures</i> 201305006 201323015	7701.02-02
	• Association v. Trust 201230014 201240009 201241003	7701.03-00
	• <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004	7701.03-06
	• <i>Ordinary Trusts</i> 201245003	7701.03-08
	• <i>Business Trusts</i> 201337012	7701.03-09
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	• <i>Fixed Investment Trusts</i> 201229003	7701.03-11
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	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012	7701.25-04
	• Taxable Mortgage Pools 201330008 201330008	7701.26-00
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<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
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	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 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 201337014 <b>201338001 201338035</b>	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

201201010 201201011 201201015 201202005 201202015 201202017 201204027  
 201206007 201206008 201206012 201208011 201208012 201208022 201209004  
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**201338022 201338023 201338032 201338037 201338039 201338042**

• Section 42; Low-Income Housing Credit 9100.01-00  
 201206002 201218006 201243011 201302014 201328002 **201338010**

• Section 59(e) 9100.02-00  
 201210011 201236013

• *Development Expenditures* 9100.02-05  
 201240011

• Section 168; MACRS 9100.04-00  
 201205003 201210011 201230002 201232001 201236010 201236011 201236012  
 201248004 201303001 201303007 201310014 201312021 201314009 201314033  
 201316006 201316007 201320013 201320015 201332008 201336014

• Section 266; Carrying Charges 9100.05-00  
 201319008

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
 201206005 201206010 201214018 201246021 201317008 **201338011**

• Section 442; Accounting Periods 9100.09-00  
 201224024 201305009 201311019 201311020 201312026

• Section 446 9100.10-00  
 201224016 201224017 201303002 201311012 201318007

<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 201245008</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 <b>201338017</b> <b>201338025</b></li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201330001 201332003 201334010 201335002 201335007 201335010 201335012 201336002 201336004 201336008 201336010 201336011 201336013 201337005 201337006 201337008 201337009 <b>201338014 201338019 201338027 201338036 201338038</b></li> </ul>	9100.22-00
<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 201202019</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014</li> </ul>	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 201337011 <b>201338030 201338032 201338033 201338037</b> <b>201338041</b>	
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice	9103.02-00
	201329015 201330035 201330035	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	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 201337005 201337006 201337008 201337009 <b>201338014 201338027</b> <b>201338036 201338038</b>	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025 201310032 201319019 201333009	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023	

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
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