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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,  
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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<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b> 201228033	<b>361.00-00</b>
	<ul style="list-style-type: none"> <li>• Distributions</li> </ul>	361.02-00

	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201330022 201341026	
	• 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 201340016	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 201338040 201339001 201340009 201341004 201341013 201341026	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 201339001	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028	368.08-06

	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016	368.08-08
	• <i>Plan of Reorganization</i>	368.09-00
	• <i>Several Steps</i> 201252014	368.09-01
	• <i>Transactions Involving Two or More Investment Companies</i> 201247009	368.13-00
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i> 201208036 201230020	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• <i>Method of Accounting</i> 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012	<b>382.00-00</b>
	• <i>Definitions and Special Rules</i> 201215007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007	382.11-09
	• <i>Operating Rules</i> 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
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• <i>Debt v. Equity</i> 201230008 201323021	385.01-00
	• <i>New Financial Products</i> 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028	<b>401.00-00</b>
	• <i>Impossibility of Diversion</i> 201228055	401.03-00
	• <i>Required Distributions</i> 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
	• <i>Commencement of Benefits Under Qualified Trusts</i> 201221033	401.11-00

<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	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 201343029	
	• Foreign Situs Trust 201341039	402.03-00
	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Rollover Amounts 201212023 201224043 201323040	403.05-00
<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>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039	
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00

	• Rollover Contributions	408.03-00
	201203034 201204024 201205021 201206023 201206025 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201224047 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011 201228044 201228046 201228047 201229013 201229014 201230027 201230028 201230032 201231019 201231020 201233024 201233025 201234031 201234033 201235026 201235027 201235028 201235030 201236034 201236036 201236037 201236038 201236039 201237025 201237026 201237027 201237028 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246043 201246044 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309022 201309023 201309024 201309025 201309026 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 201328036 201330046 201330046 201331010 201331011 201331012 201332016 201333021 201333022 201333023 201334046 201336021 201336022 201336023 201338056 201338057 201338058 201339002 201339003 201340023 201340024 201340025 201342015 201342016 201342017 201342019 201343030 <b>201344012</b>	
	• Distributions	408.06-00
	201318033	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030	
	• Minimum Funding Waiver	412.06-00
	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 201341040	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201339004	
	• Certain Employee Contributions	414.09-00
	201305021 201340026	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• Aggregation Rules	419.13-00
	201225019	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election	444.04-00
	201302022	

<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035	<b>446.00-00</b>
	• Change of Methods (Permissible v. Not Permissible) 201202021	446.04-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023	<b>451.00-00</b>
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Revocation of Elections 201232021 201332009	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001	453.09-01
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00



	• <i>Amounts Protected Against Loss</i> 201308028	465.01-02
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015	468A.04-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036	
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201244017 201312041 201324018	
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030	469.03-03
	• Material Participation Defined 201317010	469.08-00
	• Real Property Business 201321021	469.14-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	201238025	
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
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	• <i>Involuntary</i> 201231004	481.02-02

**Section 501**

**Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**

**501.00-00**

201204019 201210044 201216040 201217018 201217019 201218041 201219024  
201219025 201221023 201224033 201224036 201229001 201229010 201230025  
201232036 201233017 201234030 201236032 201242014 201242015 201242017  
201244021 201245021 201303017 201305013 201311028 201311029 201313034  
201317011 201319031 201322041 201323024 201325017 201333014 201335014  
201338052 201340020

• Title-Holding Company  
201309014

501.02-00

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
201203030 201203031 201206018 201209009 201209010 201210041 201210044  
201215010 201215011 201217018 201217019 201217020 201217022 201217026  
201218016 201218017 201218019 201218022 201218023 201218041 201219025  
201219026 201219027 201219029 201221022 201221023 201224033 201224036  
201225014 201225015 201225016 201225017 201226029 201229001 201229010  
201231012 201231017 201232034 201232036 201235021 201235022 201239011  
201240028 201240029 201240036 201241009 201241011 201242014 201244021  
201245021 201245022 201245023 201245024 201245025 201245026 201245027  
201247016 201249016 201250027 201251018 201252020 201252021 201252022  
201252023 201252028 201304011 201309015 201309016 201309018 201313033  
201314049 201314058 201315027 201317020 201318009 201318012 201318017  
201318027 201321024 201321025 201322042 201322045 201323024 201323025  
201323030 201323034 201324020 201325015 201325017 201327011 201327012  
201327013 201327014 201327018 201327019 201328035 201329018 201329019  
201329020 201329021 201330037 201330040 201330042 201330037 201330040  
201330042 201332013 201333015 201333016 201335015 201335016 201335025  
201335026 201335027 201338049 201338052 201338054 201338059 201342011

• *Employee Benefit Organization (See Also 0501.09-00)*  
201203032 201313033

501.03-01

• *Foundations*  
201335014 201335023

501.03-02

• *Trusts*  
201219029 201237019 201306023 201317011 201335014

501.03-03

• *Unincorporated Associations*  
201241010

501.03-04

• *Corporations*  
201202038 201204019 201204020 201204021 201205011 201210041 201211026  
201215011 201218041 201219025 201219028 201224033 201224036 201227006  
201228042 201229001 201229010 201230025 201233018 201236033 201241011  
201242014 201244021 201245021 201325014 201333014 201338052

501.03-05

• *Civil Rights Groups*  
201217021

501.03-07

• *Educational Organizations*  
201252025 201303018 201304011 201305013 201323025 201327015

501.03-08

• *Hospitals and Health Clinics (See Also 0501.06-03)*  
201210041 201317012 201328035

501.03-11

• *Libraries, Museums, etc.*  
201221024

501.03-13

• *Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)*  
201215011 201322041 201335024

501.03-15

• <i>Prevention of Cruelty Groups</i> 201337017	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018	501.03-20
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021	501.03-25
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034	501.03-33
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055	501.04-00
• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032	501.04-01
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029	501.04-03
• <i>Community</i> 201338053	501.04-06
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016	501.04-07
• <i>Labor Organizations</i> 201217022 201311031	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015	501.06-01

• <i>Conduct of Business for Profit</i> 201327015	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022	501.06-03
• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 <b>201344010</b>	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Business with Nonmembers</i> 201204018 201219032	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023	501.09-00
• <i>Geographic Locale</i> 201221030 201330039 201330039	501.09-02
• <i>Inurement</i> 201321040	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022	501.10-00
• <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017	501.12-03
• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201338046 201338051 201342012 201342013	501.15-00
• <i>Organized to Finance Crop Operations</i> 201333014	501.16-00
• <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048	501.19-00
• <i>Religious and Apostolic Organizations</i> 201310047	501.26-00
• <i>Cooperative Hospital Service Organizations</i> 201218016	501.27-00

• Control of Corporation 201224031 201224034 201247017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009	501.30-02
• Proof of Exemption 201235023	501.31-00
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
 201249005 201250010 201310015 201329001 201329007 201329008 201329009  
 201329010 201329011 201329012 201329013 201329014

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 201201008 201202013 201206013 201208009 201208010 201208020 201213007  
 201213009 201213015 201213017 201215001 201215002 201215003 201216001  
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201201001 201202022 201202029 201202041 201203005 201203014 201203015  
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