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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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	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201330002 201330007 201337003 <b>201350007</b>	

	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003	355.03-00
	• <i>Five-Year Requirement</i> 201251006	355.03-01
	• Business Purpose 201308017 201308018	355.04-00
	• Distributions Within a Consolidated Group 201305003	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006	357.02-02
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b> 201228033	<b>361.00-00</b>
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011	<b>367.00-00</b>
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	• 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
	• Treatment of Distribution Described in Section 367(e) 201348011	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</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 201349006	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 <b>201350007</b>	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 201347005 201349006 <b>201350007</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 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
	• 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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 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>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012 201345023 <b>201350006</b>	
	• Ownership Change <b>201350006</b>	382.07-00

	• <i>Segregation Rules</i> <b>201350006</b>	382.07-05
	• 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>Contributions to Capital</i> <b>201350006</b>	382.12-01
	• <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>
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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> 201205022 201234036 201238031 201242019 201242020 201338028	<b>401.00-00</b>
	• 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
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</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	<b>402.00-00</b>
	• 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 201346013	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00

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	• 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> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Rollover Contributions 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 201344012 201345037 201345038 201345039 201345040 201347025 201347026 201347027 201347029 201348017 201348018 201349025 201349026 <b>201350049</b>	408.03-00
	• Distributions 201318033	408.06-00
<b>Section 408A</b>	<b>Roth IRA</b> 201219035 201219036 201219037 201230029 201242018 201320022	<b>408A.00-00</b>
<b>Section 412</b>	<b>Minimum Funding Standards</b> 201205020 201208042 201221038 201221039 201238030 201330030 201330030	<b>412.00-00</b>

	• 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 201341040	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026	<b>414.00-00</b>
	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201339004 201345041 201349027 <b>201350048</b>	414.08-00
	• Certain Employee Contributions 201305021 201340026	414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
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	• 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
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	• Revocation of Elections 201232021 201332009	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001	453.09-01



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	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
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	201237012 201322023 201323006 201343012	
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019	468A.01-00
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	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010	468A.04-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036 201347019	
	• Taxation of Designated Settlement Funds 201347019	468B.02-00

	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018	<b>469.00-00</b>
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	• Title-Holding Company 201309014	501.02-00

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<ul style="list-style-type: none"> <li>201210041 201317012 201328035</li> </ul>	
<ul style="list-style-type: none"> <li>• Libraries, Museums, etc.</li> </ul>	501.03-13
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<ul style="list-style-type: none"> <li>• Prevention of Cruelty Groups</li> </ul>	501.03-18
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<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021</li> </ul>	501.03-25
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<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034</li> </ul>	501.03-33
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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 201338044 201338050</li> </ul>	501.07-00
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<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03
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**Section 1366**

**Pass-Thru of Items to Shareholders**  
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201216012 201216013 201216014 201216015 201216024 201216037 201217003  
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<p>201249005 201250010 201310015 201329001 201329007 201329008 201329009  201329010 201329011 201329012 201329013 201329014</p>	
<ul style="list-style-type: none"> <li>• Reg. 301.7701-3 Classification of Certain Business Entities</li> </ul>	9100.31-00
<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 201337011 201338030 201338032 201338033 201338037  201338041 201341007 201341024 201341025 201342002 201345008 201345009  201345010 201345011 201345012 201345013 201345014 201345015 201345016  201345022 201347007 201347008 201348002 201348003 201348004 <b>201350002</b>  <b>201350003</b></p>	



	• Practice 201329015 201330035 201330035	9103.02-00
<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> 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 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	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 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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