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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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	• Split-Off	355.01-01
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	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 <b>201404002</b>	368.01-00
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	• <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 201350007 201402002 201402002	368.04-00
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	• Ownership Change 201350006	382.07-00
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	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021	401.06-02

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<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i>  201203018 201205014 201205015 201213032 201231013 201242016 201321026  201327015 201347022</li> </ul>	501.06-01
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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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	• <i>Election After Termination</i>	1362.01-02
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<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03
<p>201201006 201202016 201203009 201203011 201204007 201207004 201208015  201208016 201208018 201208024 201210010 201210016 201210024 201210025  201213003 201213009 201213020 201214008 201214011 201214017 201215001  201216016 201216028 201216030 201217007 201217016 201219008 201219014  201221007 201223008 201224004 201224026 201225001 201226001 201226016  201226017 201227003 201227004 201228001 201228003 201228006 201228022  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  201314041 201315010 201320010 201321008 201321009 201321016 201322028  201324001 201324007 201324012 201325001 201328001 201335006 201335009  201335011 201336003 201337002 201338006 201338008 201338012 201338015  201340002 201341003 201341010 201341016 201341019 201343010 201343018  201346004 201349007 201351008 201403001 201403001 201403003 201403003  201403010 201403010</p>	
<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
<p>201201006 201205002 201206009 201217009 201226013 201232023 201237001  201238017 201243009 201252001 201306004 201306005 201320008 201337001  201345021</p>	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
<p>201206009 201217009 201252001 201324004 201330017 201330018 201330017  201330018</p>	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
<p>201223007 201226013 201229007 201232023 201244002 201248001 201306004  201306005 201310008 201320008 201328006 201328007 201328008 201328009  201328010 201328011 201328012 201328013 201328014 201328015 201328016  201328017 201330010 201330010 201350005 201351013</p>	
<ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>	1362.04-00
<p>201201005 201201006 201201009 201202002 201202003 201203002 201203007  201203008 201203011 201203012 201205002 201205006 201206009 201208013  201208023 201209005 201211002 201211004 201211005 201211006 201211007  201214001 201216025 201216032 201217006 201217008 201217009 201217010  201221006 201221008 201221009 201221010 201223007 201224007 201224013  201224014 201225003 201225005 201226013 201227003 201228009 201228010  201228018 201228024 201228025 201232004 201232007 201232009 201232026  201232027 201232029 201234002 201234007 201234008 201235008 201236003  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  201325006 201328004 201328006 201328007 201328008 201328009 201328010  201328011 201328012 201328013 201328014 201328015 201328016 201328017  201329004 201330010 201330012 201330010 201330012 201333002 201334030  201334031 201338016 201338024 201340001 201341003 201341006 201341014  201341027 201343016 201345018 201345024 201346001 201347003 201347014  201348001 201348009 201350004 201350005 201351003 201351013 201351014  201351017 <b>201404003</b></p>	

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**Extension of Time for Making Certain Elections**

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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011</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 201338014 201338019 201338027 201338036 201338038 201340003 201340006 201340007 201341022 201341023 201342005 201342008 201343011 201343014 201343015 201343017 201344005 201346003 201346008 201347006 201347013 201347018 201349003 201349008 201349009 201351012 201351015 201351016 201352005 <b>201404008</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 201343002</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 201216003 201216017 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 201350002 201350003 201352004 201403009 201403009 201403013 201403013	
<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures	9102.01-00
	201351023	
<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 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	
	• <i>Cyprus</i>	9114.03-08
	201343019	
	• <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 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
	201201001 201202022 201202029 201202041 201203005 201203014 201203015 201204012 201205009 201205023 201205024 201206001 201206020 201208029 201208044 201209004 201210004 201210005 201210007 201210027 201211014 201211021 201212015 201212018 201214003 201214005 201214016 201214025 201214029 201216011 201216046 201216048 201218010 201218028 201218029 201218030 201218031 201218032 201218033 201218034 201218035 201218038 201219001 201219003 201219015 201221002 201221020 201221040 201221041 201221042 201221043 201221044 201221045 201221046 201221047 201221048 201221049 201221050 201221051 201221052 201221053 201221054 201221055 201221056 201221057 201221058 201223011 201223017 201223018 201224040 201224041 201224044 201224045 201225012 201226022 201226023 201226024 201226025 201226039 201227007 201228015 201228016 201228049 201228050 201228051 201228052 201228053 201228054 201228056 201229002 201229019 201229020 201229021 201229022 201229023 201230011 201230021 201230033 201230036 201231003 201231021 201231022 201231023 201231024 201231025 201231026 201231027 201231028 201231029 201231030 201231031 201231032 201231033 201231034 201231035 201231036 201231037 201231038 201231039 201231040 201231041 201231042 201233018 201233028 201233029 201233030 201233031 201233032 201233033 201234017 201234035 201235022 201236017 201237018 201237024 201238011 201238012 201238016 201239007 201240005 201240019 201240020 201240023 201242026 201243001 201243004 201243010 201243020 201245005 201245012 201245013 201245015 201245016 201246017 201246018 201246022 201246030 201246035 201246037 201247001 201247011 201248018 201250009 201252016 201301001 201301014 201302008 201302017 201302021 201302025 201302028 201303004 201303015 201303016 201305001 201306011 201307009 201308015 201308016 201308030 201308036 201309002 201309005 201309006 201309007 201309008 201309009 201309010 201309012 201309020 201310007 201310051 201311001 201311009 201311018 201311024 201311027 201311044 201312024 201312029 201312032 201312034 201313012 201313020 201313026 201314007 201314011 201314043 201314046 201315011 201315013 201315018 201316015 201317008 201317011 201318034 201319020 201321003 201321004 201321011 201321028 201322001 201322019 201322027 201322039 201322043 201323015 201323018 201323021 201323023 201328023 201329028 201329029 201330003 201330030 201330003 201330030 201331005 201332004 201332014 201332015 201334005 201334006 201334042 201335005 201335019 201337013 201338043 201338045 201341035 201341036 201342006 201342010 201343001 201343019 201343022 201343026 201344009 201345001 201345002 201345007 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201347022 201349005 201349015 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201350034 201350039 201351002 201351021 201352001 201352002 201352003 201403006 201403006 <b>201404010</b>	