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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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	<ul style="list-style-type: none"> • Property Acquired in Reorganizations and Transfers by Controlling Stock- holders 362.01-00 201418013 201418041 201418042 	

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	201321018	
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	201321018	
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	201249011 201250021 201324009	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
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	201321018	
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	201348011	
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	201348011	
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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 201308001 201308017 201308018 201330022 201341026	
	201349006 201402002 201402002 201404006 201406005 201416002 201419005	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014	
	201312017 201314008 201314028 201326006 201333007 201350007 201404002	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016 201411002	
	201413003 201418039 201418046	
	• <i>Substantially All the Property</i>	368.03-01
	201247009	
	• Assets for Control of Transferee (Type "D")	368.04-00
	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 201308002 201330002	
	201330007 201330022 201333007 201335001 201336012 201337003 201337007	
	201338040 201339001 201340009 201341004 201341013 201341026 201347005	
	201349006 201350007 201402002 201402002 201405003 201407005 201409002	
	201409003 201411002 201411012 201412013 201415001 201416005 201418018	
	201418019 201418030 201418039 201418046 201419005 201419010 201419013	
	• Recapitalization (Type "E")	368.05-00
	201308001 201315009 201315020 201315021 201308001	

	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046	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 201413003	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 201411002	368.09-00
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	• 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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	• Scope of Section 382 Limitation	382.02-00
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	• Ownership Change 201350006	382.07-00
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	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
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	• <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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	• 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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	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026	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 201403020 201403025 201418063 201419020 201419021	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
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	• 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 201308034 201308035 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 201350049 201351031 201402018 201402018 201403021 201403021 201403022 201403022 201403023 201403023 201403024 201403024 201406021 201406023 201406024 201406025 201407028 201407029 201407030 201407031 201409015 201409016 201409017 201409018 201410040 201410041 201410042 201411045 201411046 201411047 201411048 201411049 201411050 201412019 201412020 201412021 201415013 201415014 201416012 201416013 201416014 201417028 201418064 201418065 201418066 201419022	408.03-00
	• Distributions 201318033	408.06-00
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	• 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 201414034 201419023	412.06-00
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	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015	414.08-00
	• Certain Employee Contributions 201305021 201340026 201351030 201417025	414.09-00
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	• Accrual Method 201321023	451.19-00
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	• 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 201417006	453.09-01
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	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014	468A.01-00
	• Ruling Amount 201221011	468A.04-00

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	201208036 201347019 201411027	
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	201347019 201411027	
	• Other Funds	468B.06-00
	201322026	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
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	201244017 201312041 201324018 201411025	
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
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	201341030	
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	201221012 201341030 201411025	
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	201208033 201342009	
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	201231004	

Section 501

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501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
 201219025 201221023 201224033 201224036 201229001 201229010 201230025
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 201244021 201245021 201303017 201305013 201311028 201311029 201313034
 201317011 201319031 201322041 201323024 201325017 201333014 201335014
 201338052 201340020 201347022 201350044 201407014 201410035 201411037
 201411037 201415008 201415010 201417017 **201419015**

• Title-Holding Company
 201309014

501.02-00

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
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 201415006 201415009 201416010 201417017 201417018 201417023 201418054
 201418055 201418057 201418058 201418059 **201419015**

• *Employee Benefit Organization (See Also 0501.09-00)*
 201203032 201313033 201351025

501.03-01

• *Foundations*
 201335014 201335023 201411037

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 201346012
 201405023 201410035 **201419016**

501.03-05

• *Civil Rights Groups*
 201217021

501.03-07

<ul style="list-style-type: none"> • <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 	501.03-08
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 	501.03-11
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 201221024 	501.03-13
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 	501.03-15
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 201337017 	501.03-18
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 	501.03-19
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 	501.03-20
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201415003 	501.03-22
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 	501.03-24
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021 201415007 	501.03-25
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26
<ul style="list-style-type: none"> • <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 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 	501.03-30
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 	501.03-32
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 	501.03-33
<ul style="list-style-type: none"> • <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 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 	501.04-00
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 	501.04-01
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 	501.04-02

<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 	501.04-03
<ul style="list-style-type: none"> • <i>Community</i> 201338053 	501.04-06
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 	501.05-00
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<ul style="list-style-type: none"> • <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 201347023 201349019 201349021 201405025 201406020 	501.06-00
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Extension of Time for Making Certain Elections

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<ul style="list-style-type: none"> • Section 266; Carrying Charges 201319008 	9100.05-00
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 	9100.09-00
<ul style="list-style-type: none"> • Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 	9100.10-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 	9100.20-00

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<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 	9100.26-00
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 201346008

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- 201343019

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