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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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Section 355

Distribution of Stock and Securities of a Controlled Corporation

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200109023 200109045 200114002 200116024 200118044 200118050 200119048
200121069 200122041 200125055 200128038 200128039 200129007 200131024
200149020 200151040 200204034 200209029 200224009 200227016 200234061
200234061 200234061 200234061 200234064 200234064 200234064 200234064
200239005 200239005 200239005 200239006 200239006 200239006 200243049
200133011 200133034 200135039 200135039 200135039 200135039 200138015
200138024 200139011 200139011 200139026 200139026 200139028 200139028
200140033 200140039 200142012 200143029 200146019 200148001 200148049
200201032 200201032 200212012 200215031 200221009 200229015 200229015
200229015 200229015 200229015 200229025 200229025 200229025 200229025
200229025 200230006 200230006 200236044 200236044

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200101006 200101020 200102036 200103037 200103057 200104001 200104012
200104025 200105031 200107016 200107031 200109031 200111026 200111029
200112055 200113019 200114002 200115001 200118018 200118045 200119012
200120015 200120030 200125011 200125044 200126012 200126028 200129006
200129023 200129029 200129032 200130003 200131003 200137011 200137036
200137042 200151042 200151043 200151044 200205035 200206022 200209029
200209047 200213016 200214014 200214021 200217006 200219025 200220019
200223002 200225005 200227024 200234021 200234021 200234021 200234021
200234044 200234044 200234044 200234044 200234050 200234050 200234050
200234050 200239022 200239022 200239022 200243027 200243032 200133035
200134014 200138025 200139001 200139001 200139009 200139009 200141045
200146019 200150023 200201006 200201006 200202047 200202059 200212026
200215049 200216006 200218021 200231003 200231003 200231008 200231008
200237022

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200121044 200125020 200129030 200137019 200145029 200205001 200205034
200206041 200209018 200211032 200217051 200220010 200223007 200226007
200226036 200234053 200234053 200234053 200234053 200243028 200243036
200133016 200134010 200138004 200140042 200146020 200207025 200215027
200215034 200231006 200231006

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200116025 200121061 200202060

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355.03-00

200104025 200108019 200108021 200112055 200126012

• Business Purpose

355.04-00

200103054 200104025 200112052 200113017 200125011 200209018 200211032
200214025 200227016 200234025 200234025 200234025 200234025 200135038
200135038 200135038 200135038 200202059 200221009

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355.05-01

200125083

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	• <i>Grantor Trusts</i> 200147044	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023	1361.03-02
	• <i>Electing Small Business Trusts</i> 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021	1361.03-03
	• <i>Qualified Subchapter S Subsidiary</i> 200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200241003 200241003 200241003 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039	1361.05-00

Section 1362

Election by Small Business Corporation

1362.00-00

200103016 200103030 200103039 200105033 200106028 200106028 200108026
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200221003 200221005 200221007 200221024 200236012 200236012

• *Eligible v. Ineligible*

1362.01-00

200114029 200123058 200217048 200222009

• *Shareholder Consent*

1362.01-01

200115022

• *Election After Termination*

1362.01-02

200108023 200239007 200239007 200239007 200139017 200139017 200147038
200218017

• *Late Elections*

200101010 200101013 200101014 200101018 200101022 200101025 200101026
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• Termination of Election

1362.02-00

200117013 200226009 200215039

• *Ceases to be Small Business Corporation*

1362.02-02

200107025 200122034 200145028 200240038 200240038 200240038 200240038

	<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
	200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043	
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	200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	
	<ul style="list-style-type: none"> • Inadvertent Terminations 	1362.04-00
	200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024	
Section 1366	Pass-Thru of Items to Shareholders 200223052 200207015 200230030 200230030	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 200106009 200106009 200117008 200223052	1367.00-00
Section 1368	Distributions 200111004 200117008	1368.00-00
	<ul style="list-style-type: none"> • Accumulated Adjustments Account 200110004	1368.01-00
Section 1371	Coordination with Subchapter C Rules 200111004	1371.00-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002	1374.00-00

Section 1375	Tax Imposed On Certain Passive Investment Income 200141028 200147034 200210041 200210042 200210045 200210046 200218033	1375.00-00
Section 1377	Definitions and Special Rules 200117008	1377.00-00
	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	Organizations to Which Part Applies 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	1381.00-00
Section 1388	Definitions; Special Rules 200206044 200226037 200244013	1388.00-00
Section 1394	Tax-Exempt Enterprise Zone Facility Bonds 200137004	1394.00-00
Section 1396	Empowerment Zone Employment Credit 200214016	1396.00-00
Section 1397E	Qualified Zone Academy Bonds 200127044	1397E.00-00
Section 1398	Rules Relating to Individual's Title 11 Cases 200127022	1398.00-00
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	Zero Percent Capital Gains Rate 200102015	1400B.00-00
Section 1401	Rate and Applicability of Self-Employment Tax 200113002 200222008	1401.00-00
Section 1402	Definitions 200212027	1402.00-00
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• <i>Retirement Payments to Retired Partners</i> 200142004	1402.06-01
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	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 200243003	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00
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Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) 200244017	1443.00-00	
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	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00	
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners 200144005	1446.00-00	
Section 1491	Imposition of Tax 200128040	1491.00-00	R
Section 1492	Nontaxable Transfers	1492.00-00	R
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• <i>Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made</i> 200128040	1492.01-02	R
Section 1494	Payment and Collection 200128040	1494.00-00	R
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200136001 200136001	1502.00-00	
	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• <i>Stock of Members</i> 200150008 200232028	1502.13-01	
	• <i>Obligations of Members</i> 200121013 200122022	1502.13-02	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	
	• <i>When Group Remains in Existence</i> 200136001 200136001 200232016	1502.75-10	

	• Taxable Year of Members of Group	1502.76-00
	200101008 200127008 200227001 200136001 200136001	
	• Common Parent Agent for Subsidiaries	1502.77-00
	200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	
	• <i>Alternative Agents of the Group</i>	1502.77-01
	200130012 200235011 200235011	
	• Exercise of Privilege	1502.88-00
	200137012	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	200203007	
Section 1503	Computation and Payment of Taxes	1503.00-00
	200101007	
	• Dual Consolidated Loss	1503.04-00
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200243043 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046	
Section 1504	Definitions	1504.00-00
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	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	200213018	
Section 2001	Imposition and Rate of Tax	2001.00-00
	• Determination of Amount of Adjusted Taxable Gifts	2001.02-00
	200118002	
Section 2011	Credit for State Death Taxes	2011.00-00
	200108040	
Section 2013	Credit for tax on Prior transfers	2013.00-00
	200218003	
Section 2016	Recovery of Taxes Claimed as Credit	2016.00-00
	200108040	
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	200128021 200205002 200202032 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016	
	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00
	• <i>Open-End Investment Company Shares</i>	2031.03-20
	200119013	

Section 2032	Alternate Valuation 200203031 200236041 200236041	2032.00-00
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	Valuation of Farm Real Property 200143014	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	2033.00-00
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018	2036.00-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200113006 200213014	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	2038.00-00
	• Insurance Trusts 200127042	2038.04-00
Section 2039	Annuities (Included v. Not Included in Gross Estate) 200105058 200112023	2039.00-00
	• Amount to Be Included 200210009	2039.02-00

Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 200104008	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200243048 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200244002	2041.00-00
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200127042 200147039	2042.00-00
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	2042.04-03
	• Possession of Incidents of Ownership 200111038	2042.05-00
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