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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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	200240051 200240051 200240051 200247050 200247052 200249013 200250037	
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• Termination of Election 1362.02-00  
 200215039 200226009

• *Ceases to be Small Business Corporation* 1362.02-02  
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• *Passive Investment Income* 1362.02-03  
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• S Termination Year 1362.03-00  
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• Inadvertent Terminations 1362.04-00  
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**Section 1367 Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 1367.00-00**  
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<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037 200244013 200252027 200252027	<b>1388.00-00</b>
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	• <i>Consolidated Net Operating Loss Deduction</i> 200209002 200214023	1502.21-00
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	• <i>Dual Resident Corporation</i> 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 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 200243043 200245036 200245037 200247043 200250011	1503.04-04
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	200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033	
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	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i>	2044.01-01
	200224016	
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	200241044 200241044 200241044	
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	200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032	
	• To Corporation or Association Organized for Exclusively Charitable Purposes	2055.02-00
	<b>200302005 200302005</b>	
	• To Trustee or Fraternal Society for Charitable Purposes	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i>	2055.03-03
	200227015	
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	200202032	
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	200232015 <b>200302029 200302029</b>	
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	200218029	
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	200230022 200230022	
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	200201026 200201026 200224006 200230022 200230022 200232015 <b>200302029</b> 200302029	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030	
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	200222024 200224016	

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	200218003 200226020 200241012 200241012 200241012		
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	200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007		
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	200204022 200232015		
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	200241012 200241012 200241012		
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	200211021		
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	200246024 200246024 200246024 200252084 200252084 200302031 <b>200302031</b>		
<b>Section 2104</b>	<b>Property Within U.S.</b>	<b>2104.00-00</b>	
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	200206024		
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	200223047		
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	200224016 200230017 200230017		
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	200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013		
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	200203045 200210029 200229013 200229013 200229013 200229013 200229013		
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	200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013		
	• Consideration	2511.02-00	
	200209007 200209008		
	• Gift of Remainder	2511.11-00	
	200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020		
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	200212006 200223013 200223014 200233022 200245053		
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	200205027 200213013		
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	200247013		

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