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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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	200203056 200204033 200204036 200205013 200205015 200205016 200205017	
	200205018 200205037 200206036 200210057 200210058 200210059 200211020	
	200211027 200211029 200211031 200213025 200216009 200218020 200220013	
	200220025 200223023 200223024 200223025 200223026 200223027 200223028	
	200223029 200223030 200223031 200223032 200223033 200223034 200223035	
	200223053 200223054 200223055 200223056 200223057 200223058 200223059	
	200223060 200223061 200223062 200224019 200225028 200227019 200227038	
	200230031 200230031 200232014 200232023 200232024 200234027 200234027	
	200234027 200234027 200234028 200234028 200234028 200234028 200235017	
	200235017 200235019 200235019 200235020 200235020 200237018 200237025	
	200238033 200238033 200238033 200238037 200238037 200238037 200241029	
	200241029 200241029 200241030 200241030 200241030 200245049 200247044	
	200248001 200248022 200249006 200304020 200304027 200252003 200252003	
	200252004 200252004 200252005 200252005 200252006 200252006 200252007	
	200252007 200252008 200252008 200252009 200252009 200252010 200252010	
	200252011 200252011 200252012 200252012 200252013 200252013 200252015	
	200252015 200252016 200252016 200252017 200252017 200252018 200252018	
	200252019 200252019 200252020 200252020 200252021 200252021 200252022	
	200252022 200252023 200252023 200252024 200252024 200252025 200252025	
	200252026 200252026 200301021 200303040 200303050	
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	200204002 200206006 200208022 200209029 200211030 200212012 200214025	
	200217021 200218022 200224011 200224026 200235005 200235005 200237004	
	200242006 200301035	
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	200201032 200201032 200204034 200209029 200212012 200215031 200221009 200224009 200227016 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200230006 200230006 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200236044 200236044 200239005 200239005 200239005 200239006 200239006 200239006 200243049 200245012 200245029 200245043 200248026 200302008 200302022 200252063 200252063 200302008 200302022 <b>200305009</b>	
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	200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303005 200303034 200303036	
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	200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200302008 200302030 200252072 200252072 200301011 200301036 200302008 200302030 200303057	
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	200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200250017	
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	200211019	
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	200202059 200202060 200204034 200205001 200205034 200206022 200207025	
	200209018 200209029 200209047 200211032 200212012 200213016 200214014	
	200214021 200215031 200216006 200217006 200217051 200218021 200219025	
	200223002 200223007 200225005 200226007 200226036 200227024 200229025	
	200229025 200229025 200229025 200229025 200231008 200231008 200232004	
	200232005 200232006 200232007 200232008 200232009 200234021 200234021	
	200234021 200234021 200234044 200234044 200234044 200234044 200234053	
	200234053 200234053 200234053 200234061 200234061 200234061 200234061	
	200236038 200236038 200236044 200236044 200237022 200239005 200239005	
	200239005 200239006 200239006 200239006 200239022 200239022 200239022	
	200243028 200243032 200243036 200244014 200245009 200245043 200247019	
	200247020 200247021 200247022 200247023 200247047 200302030 200302044	
	200251012 200251012 200251012 200252055 200252055 200252058 200252058	
	200252063 200252063 200252072 200252072 200301011 200301040 200302030	
	200302044 200303036 200303057 <b>200305009</b>	
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**Section 1362**

- Election by Small Business Corporation 1362.00-00**  
 200202023 200210048 200215035 200217014 200217026 200219023 200220021  
 200220022 200220023 200221003 200221005 200221007 200221024 200226021  
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- Eligible v. Ineligible 1362.01-00  
 200217048 200222009

- *Election After Termination* 1362.01-02  
 200218017 200239007 200239007 200239007 200245021

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200201011 200201011 200201016 200201016 200201018 200201018 200201034  
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• Termination of Election 1362.02-00  
 200215039 200226009

• *Ceases to be Small Business Corporation* 1362.02-02  
 200240038 200240038 200240038 200240038 200250006 200250007 200250008  
 200303032

• *Passive Investment Income* 1362.02-03  
 200203017 200205019 200206023 200206030 200206031 200208007 200210041  
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• S Termination Year 1362.03-00  
 200207021 200210043 200219013 200227028 200229039 200229039 200229039  
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• Inadvertent Terminations 1362.04-00  
 200201027 200201027 200203057 200204027 200205004 200205024 200206011  
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 200217011 200218007 200221014 200222016 200223003 200226006 200226027  
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 200301038 200303033 200303054 **200305020 200305021**

**Section 1366 Pass-Thru of Items to Shareholders 1366.00-00**  
 200207015 200223052 200230030 200230030

**Section 1367 Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 1367.00-00**  
 200223052



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<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 200210041 200210042 200210045 200210046 200218033	<b>1375.00-00</b>
<b>Section 1377</b>	<b>Definitions and Special Rules</b>  • Post-termination Transition Period 200207015 200223052 200230030 200230030	<b>1377.00-00</b>  1377.02-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200209024 200210033 200224017 200239029 200239029 200239029	<b>1381.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037 200244013 200252027 200252027	<b>1388.00-00</b>
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b> 200214016	<b>1396.00-00</b>
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<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200222008	<b>1401.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 200212027  • Net Earnings From Self-Employment <b>200305001 200305002</b>	<b>1402.00-00</b>  1402.01-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 200219011 200244017  • Who must Withhold  • <i>Liability of Withholding Agent</i> 200243003  • Income Subject to Withholding v. Not Subject to Withholding 200222001	<b>1441.00-00</b>  1441.01-00  1441.01-02  1441.02-00
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<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b> 200244017	<b>1443.00-00</b>
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	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 <b>200305019</b>	1502.21-00
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	• Taxable Year of Members of Group 200227001 200303056	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• <i>Alternative Agents of the Group</i> 200235011 200235011	1502.77-01
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<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 200221018	1503.04-00
	• <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 200304001 200304028 200250011	1503.04-04
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<b>Section 2032</b>	<b>Alternate Valuation</b> 200203031 200236041 200236041 200247007 200302007 200302007	<b>2032.00-00</b>
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
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<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016	<b>2038.00-00</b>
<b>Section 2039</b>	<b>Annuities (Included v. Not Included in Gross Estate)</b>	<b>2039.00-00</b>
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<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033	<b>2044.00-00</b>
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life	2044.01-00
	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016	2044.01-01
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 200241044 200241044 200241044	<b>2053.00-00</b>
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	• <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	2053.09-13
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	• To Trustee or Fraternal Society for Charitable Purposes	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	2055.03-03
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
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	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 <b>200305023</b>	2055.12-10

<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>	
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<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>	
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<b>Section 2057</b>	<b>Bequests, Etc. to Certain Minor Children (Repealed 1981)</b>	<b>2057.00-00</b>	<b>R</b>
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<b>Section 2104</b>	<b>Property Within U.S.</b>	<b>2104.00-00</b>	
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<b>Section 2107</b>	<b>Expatriation to Avoid Tax</b>	<b>2107.00-00</b>	
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<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>	
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<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>	
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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 200303015 200303027 200303037		
	• Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013	2501.01-00	
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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	
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	200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	200212006 200223013 200223014 200233022 200245053	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	200205027 200213013	
	• Joint and Several Liability	2513.03-00
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<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	200247013 200303016	
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## Section 9100

## Extension of Time for Making Certain Elections

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	200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 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 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200252076 200252076 <b>200305027</b>	
	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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	• <i>Japan</i> 200222011	9114.03-22
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	200220001 200220002	
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	200202063 200202070 200205045 200205046 200205047 200206001 200206002	
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	200212031 200212032 200212033 200213007 200215050 200215052 200216026	
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	200220027 200221001 200221045 200223018 200223051 200225003 200225034	
	200233002 200234004 200234004 200234004 200234004 200234055 200234055	
	200234055 200234055 200235024 200235024 200238002 200238002 200238002	
	200238043 200238043 200238043 200240023 200240023 200240023 200240023	
	200240037 200240037 200240037 200240037 200241017 200241017 200241017	
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	200246002 200246002 200246030 200246030 200246030 200247025 200249001	
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	200303047 <b>200305003</b>	