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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.

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200219032 200222009 200223004 200223050 200229039 200229039 200229039
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200245022 200245023 200245024 200245025 200245026 200245027 200248006
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200220022 200220023 200221003 200221005 200221007 200221024 200226021
200227021 200227025 200236012 200236012 200246010 200246010 200246010
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200202040 200202041 200202042 200202051 200202054 200202061 200202062
200202064 200203022 200203041 200203054 200203055 200203063 200203067
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• Termination of Election
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200250006 200250007 200250008
 200303032 200303032

• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041
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• S Termination Year

1362.03-00

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| | • Inadvertent Terminations | 1362.04-00 |
| | 200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 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 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252039 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 | |
| Section 1366 | Pass-Thru of Items to Shareholders | 1366.00-00 |
| | 200207015 200223052 200230030 200230030 200308033 200308033 | |
| Section 1367 | Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders | 1367.00-00 |
| | 200223052 | |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) | 1374.00-00 |
| | 200205028 200240002 200240002 200240002 200240002 200247002 | |
| Section 1375 | Tax Imposed On Certain Passive Investment Income | 1375.00-00 |
| | 200210041 200210042 200210045 200210046 200218033 | |
| Section 1377 | Definitions and Special Rules | 1377.00-00 |
| | • Post-termination Transition Period | 1377.02-00 |
| | 200207015 200223052 200230030 200230030 | |
| Section 1381 | Organizations to Which Part Applies | 1381.00-00 |
| | 200209024 200210033 200224017 200239029 200239029 200239029 | |
| Section 1388 | Definitions; Special Rules | 1388.00-00 |
| | 200206044 200226037 200244013 200252027 200252027 | |
| Section 1396 | Empowerment Zone Employment Credit | 1396.00-00 |
| | 200214016 | |
| Section 1398 | Rules Relating to Individual's Title 11 Cases | 1398.00-00 |
| | • Cases Under Chapter 7 or 11 | 1398.01-00 |
| | 200217003 | |
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| | 200222008 | |
| Section 1402 | Definitions | 1402.00-00 |
| | 200212027 | |
| | • Net Earnings From Self-Employment | 1402.01-00 |
| | 200305001 200305002 | |

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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 |
| Section 1442 | Withholding of Tax on Foreign Corporations (Required v. Not Required) 200243003 200244017 | 1442.00-00 |
| Section 1443 | Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) 200244017 | 1443.00-00 |
| Section 1445 | Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). | 1445.00-00 |
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| Section 1446 | Withholding Tax Paid by Partnerships with Foreign Partners | 1446.00-00 |
| | • Partner's Credit For Withholding Taxes 200251013 200251013 200251013 | 1446.08-00 |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200247002 | 1502.00-00 |
| | • Intercompany Transactions 200209025 200302002 200302002 | 1502.13-00 |
| | • <i>Stock of Members</i> 200232028 | 1502.13-01 |
| | • Loss Disallowance Rule 200206050 200209051 | 1502.20-00 |
| | • Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 | 1502.21-00 |
| | • Investment Adjustment 200215002 | 1502.32-00 |
| | • Earnings and Profits 200225014 | 1502.33-00 |
| | • Life and Non-Life 200252070 200252070 | 1502.50-00 |
| | • Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 | 1502.75-00 |
| | • <i>When Group Remains in Existence</i> 200232016 | 1502.75-10 |
| | • Taxable Year of Members of Group 200227001 200303056 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 200307077 200307077 | 1502.77-01 |

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| | • Application of Section 382 with Respect to a Consolidated Group 200203007 | 1502.98-00 |
| Section 1503 | Computation and Payment of Taxes | 1503.00-00 |
| | • 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 |
| Section 1504 | Definitions | 1504.00-00 |
| | 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014 | |
| | • Affiliated Group v. Not an Affiliated Group 200252060 200252060 | 1504.01-00 |
| | • 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> 200213018 | 1504.02-01 |
| | • Options, Warrants, Convertible Obligations 200302040 200302040 | 1504.03-00 |
| Section 2001 | Imposition and Rate of Tax | 2001.00-00 |
| | • Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 | 2001.02-00 |
| Section 2013 | Credit for tax on Prior transfers | 2013.00-00 |
| | 200218003 | |
| Section 2031 | Definition | 2031.00-00 |
| | 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010 | |
| Section 2032 | Alternate Valuation | 2032.00-00 |
| | 200203031 200236041 200236041 200247007 200302007 200302007 | |
| | • Exercise of Election 200227029 200234037 200234037 200234037 200234037 | 2032.01-00 |
| Section 2032A | Valuation of Farm Real Property | 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 | 2033.00-00 |
| | 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 | |
| | • Life Estate 200213014 | 2033.09-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death | 2035.00-00 |

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| | • Inclusion of Certain Property in Gross Estate 200303016 200303016 | 2035.01-00 |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 | 2036.00-00 |
| | • Retention of Possession or Enjoyment of Right to Income From Property 200311020 | 2036.01-00 |
| | • 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) 200213014 | 2037.00-00 |
| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016 | 2038.00-00 |
| Section 2039 | Annuities (Included v. Not Included in Gross Estate) | 2039.00-00 |
| | • Amount to Be Included 200210009 | 2039.02-00 |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 | 2041.00-00 |
| | • Pre-1942 Powers 200205033 | 2041.01-00 |
| | • General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035 | 2041.03-00 |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200303016 200303016 | 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 |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 | 2044.00-00 |
| | • 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 |
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| | • Claims Against the Estate | 2053.09-00 |
| | • <i>Claim Extinguished - Effect of Post Death Events</i> 200217022 | 2053.09-13 |

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| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009 | |
| | • To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005 | 2055.02-00 |
| | • 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 |
| | • <i>Transfers Subject to Condition</i> 200202032 | 2055.07-02 |
| | • Modification of Will | 2055.09-00 |
| | • <i>Contest</i> 200252077 200252077 200306002 200306002 | 2055.09-02 |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009 | 2055.12-00 |
| | • <i>Unitrust Lead Interest</i> 200218029 | 2055.12-06 |
| | • <i>Guaranteed Annuity Lead Interest</i> 200230022 200230022 | 2055.12-07 |
| | • <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 | 2055.12-10 |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) | 2056.00-00 |
| | 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 | |
| | • Terminable Interests | 2056.01-00 |
| | • <i>Life Estate</i> 200222024 200224016 | 2056.01-01 |
| | • Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012 | 2056.07-00 |
| | • <i>Effective Election</i> 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 | 2056.07-01 |
| | • Special Rule for Charitable Remainder Trusts 200204022 200232015 | 2056.08-00 |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) | 2056A.00-00 |
| | • Qualifying Interest 200241012 200241012 200241012 | 2056A.02-00 |
| | • Imposition of Estate Tax | 2056A.03-00 |
| | • <i>Distributions Before Death of the Spouse</i> 200309006 | 2056A.03-01 |

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| | • Effective Election 200211021 | 2056A.04-00 | |
| Section 2057 | Bequests, Etc. to Certain Minor Children (Repealed 1981) 200246024 200246024 200246024 200252084 200252084 200302031 200302031 | 2057.00-00 | R |
| Section 2104 | Property Within U.S. 200243031 | 2104.00-00 | |
| Section 2107 | Expatriation to Avoid Tax 200303037 200303037 | 2107.00-00 | |
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| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property 200223047 • Recovery With Respect to Gift Tax 200224016 200230017 200230017 | 2207A.00-00 2207A.02-00 | |
| Section 2209 | Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 200303015 200303015 | 2209.00-00 | |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) 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 200303015 200303027 200303027 200303037 200303037 • Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021 • Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S. 200303015 200303015 | 2501.00-00 2501.01-00 2501.06-00 | |
| Section 2511 | Transfers in General (Gift v. Not a Gift) 200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 • Consideration 200209007 200209008 • Gift of Remainder 200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020 | 2511.00-00 2511.02-00 2511.11-00 | |
| Section 2512 | Valuation of Gifts 200212006 200223013 200223014 200233022 200245053 | 2512.00-00 | |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 200205027 200213013 • Joint and Several Liability 200205027 | 2513.00-00 2513.03-00 | |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) 200247013 200303016 200303016 | 2514.00-00 | |

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| | • Power Created on or Before October 21, 1942 200205033 | 2514.01-00 |
| | • Power Created After October 21, 1942 200311020 | 2514.02-00 |
| | • Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035 | 2514.03-00 |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 200221021 200221042 | 2516.00-00 |
| Section 2518 | Disclaimers 200204022 200208028 200208029 200208030 200208033 200225015 200232015 | 2518.00-00 |
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Property
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| | • Collateral Estoppel | 9111.19-00 |
| | 200221002 | |
| | • <i>Related Civil Action</i> | 9111.19-02 |
| | 200206008 200221002 | |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Model Income Tax Treaty | 9114.01-00 |
| | • <i>Students and Trainees</i> | 9114.01-20 |
| | 200251003 200251003 200251003 | |

| | | |
|---------------------|---|-------------------|
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Ireland</i> | 9114.03-19 |
| | 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071 200301039 | |
| | • <i>Japan</i> | 9114.03-22 |
| | 200222011 | |
| | • <i>Switzerland</i> | 9114.03-38 |
| | 200201025 200201025 200224025 | |
| | • <i>United Kingdom</i> | 9114.03-42 |
| | 200225016 | |
| | • <i>Czech Republic</i> | 9114.03-43 |
| | 200251003 200251003 200251003 | |
| | • <i>Slovak Republic</i> | 9114.03-48 |
| | 200251003 200251003 200251003 | |
| Section 9214 | Leasing Shelter | 9214.00-00 |
| | 200218022 200224011 200227018 | |
| | • Computer Leasing | 9214.04-00 |
| | 200209001 | |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | 200220001 200220002 | |
| | • Substance v. Form Issues Not Contained in Present List | 9999.97-00 |
| | 200226014 | |
| | • Not Able to Identify Under Present List | 9999.98-00 |
| | 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 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 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003 | |