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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.

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Department of the Treasury
Internal Revenue Service

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	200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005	
	• Decedent and Estate 200213014 200324051	1223.01-00
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	200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013 200316005	
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	• <i>Electing Small Business Trusts</i>	1361.03-03
	200227021	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
	200204011 200205036 200206026 200208006 200208012 200217053 200218007	
	200219032 200222009 200223004 200223050 200229039 200229039 200229039	
	200229039 200229039 200241003 200241003 200241003 200245016 200245017	
	200245022 200245023 200245024 200245025 200245026 200245027 200248006	
	200252075 200252075 200252085 200252085 200303031 200303031 200311010	
	200318001 200318043 200326023 200326024 200326025 200330017	
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	200202023 200210048 200215035 200217014 200217026 200219023 200220021	
	200220022 200220023 200221003 200221005 200221007 200221024 200226021	
	200227021 200227025 200236012 200236012 200246010 200246010 200246010	
	200308044 200250002 200252056 200252056 200308044	
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	200217048 200222009 200306026 200306026	
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	200218017 200239007 200239007 200239007 200245021	

• Late Elections

1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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200329024 200329029 200330012 200330019 200330029 200330030 200330037

• 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 200316030 200324050 200330004 200330005 200330006
200330007 200330008

• *Passive Investment Income*

1362.02-03

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200329022

• S Termination Year

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
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• Inadvertent Terminations

1362.04-00

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200217011 200218007 200221014 200222016 200223003 200226006 200226027
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200326027 200326028 200329012

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 200320013
200320013 200329011

	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
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	• Self-Employment Income 200321018	1402.02-00
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	• <i>Stock of Members</i> 200232028	1502.13-01
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	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
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	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	1502.75-00
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	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	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
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• 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 200321008 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040	1503.04-04

Section 1504	Definitions 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 200252060 200252060 200329028	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
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	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032	2001.02-00
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Section 2031	Definition 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	2031.00-00
Section 2032	Alternate Valuation 200203031 200236041 200236041 200247007 200302007 200302007	2032.00-00
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
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	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
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	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
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	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Life Insurance Trusts 200314009	2036.07-00

	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
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Section 9100

Extension of Time for Making Certain Elections

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 200217013 200318026 200319003 200319003 200330023

• Section 59(e) 9100.02-00

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 200210055

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- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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- Section 472; LIFO Election 9100.11-00
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- Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership
Property 9100.15-00
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- Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007
- Section 927; FSC Election 9100.18-00
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200324049
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- Other 9100.22-00
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
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• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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• Res Judicata 9111.14-00
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• Collateral Estoppel 9111.19-00
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• *Related Civil Action* 9111.19-02
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• *Students and Trainees* 9114.01-20
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• U.S. Income Tax Treaties 9114.03-00

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200329038

• *Germany* 9114.03-13
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• *Ireland* 9114.03-19
200216010 200236023 200236023 200238031 200238031 200238031 200239030
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	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025	9114.03-38
	• <i>United Kingdom</i> 200225016	9114.03-42
	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
	• <i>Slovak Republic</i> 200251003 200251003 200251003	9114.03-48
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	• <i>Computer Leasing</i> 200209001	9214.04-00
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	• <i>Substance v. Form Issues Not Contained in Present List</i> 200226014	9999.97-00
	• <i>Not Able to Identify Under Present List</i> 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 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029	9999.98-00