

Publication 1078
Issue: 10/24/2003

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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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	200223002 200223007 200225005 200226007 200226036 200227024 200229025	
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	• Allocation of Sales Price 200315040	1001.01-00
	• Amount Realized 200244009	1001.02-00
	• <i>Real Property Taxes Paid by the Purchaser</i> 200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035	1001.02-02
	• <i>Property Differing Materially</i> 200210029 200227020	1001.02-07
Section 1012	Basis of Property--Costs	1012.00-00
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	• Property Received From Services 200244008	1012.10-00
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	200240018 200240018 200240018 200240018 200340019 200311030	
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
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	200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	

	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200313002	1015.03-01
Section 1016	Adjustment v. No Adjustment to Basis	1016.00-00
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• <i>Stockholders Contributions</i> 200335034	1016.07-03
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	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	200232028 200335034	
Section 1033	Involuntary Conversion	1033.00-00
	200236003 200236003 200246015 200246015 200246015 200315021	
	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
Section 1035	Exchanges of Insurance Policies	1035.00-00
	200323012 200342003	
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
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	200221042 200233022 200317011	
	• Transfers Incident to Divorce 200221021	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	1042.00-00
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	• Definitions 200337003 200337003 200337003	1042.03-00

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	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01
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	200240006 200240006 200240006 200240006	
Section 1092	Straddles	1092.00-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
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	200211042 200215037 200218034 200243002 200335034	
	• Depreciable Property Used In Trade or Business	1221.06-00
	200243002	
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200221008	1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	200209007 200209008 200215037 200335029	
Section 1223	Holding Period of Capital Assets	1223.00-00
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	• Decedent and Estate	1223.01-00
	200213014 200324051	
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	200215037 200335034	
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	200209007 200209008	
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	200219017 200219019 200219020 200219021 200219026 200249002	
	• Sale of Patent v. Sale of Services	1235.03-00
	200249002	
	• Substantial Rights v. No Substantial Rights	1235.04-00
	200249002	

Section 1241	Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange) 200218034	1241.00-00
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Section 1361	Definitions 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 200334027 200334029	1361.00-00
	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008	1361.01-00
	• <i>Non-Resident Alien as Shareholder</i> 200226031	1361.01-03
	• <i>More than One Class of Stock</i> 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	1361.01-04
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00

	• <i>Grantor Trusts</i>	1361.03-01
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	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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	• <i>Electing Small Business Trusts</i>	1361.03-03
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	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
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Section 1362	Election by Small Business Corporation	1362.00-00
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	• <i>Eligible v. Ineligible</i>	1362.01-00
	200217048 200222009 200306026 200306026	
	• <i>Election After Termination</i>	1362.01-02
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• Late Elections

1362.01-03

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• Termination of Election
200215039 200226009

1362.02-00

• *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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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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• Other

9100.22-00

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200312020 200312020 200312021 200312021 200312021 200312021 200312021
200312021 200314020 200316024 200316025 200316029 200318036 200320014
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200330005 200330006 200330007 200330008 200333009 200333012 200333021
200334009 200334012 200339023 200342002

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	• Railroad Car Leasing 200338009	9214.03-00
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200202063 200202070 200205045 200205046 200205047 200206001 200206002
200208025 200208026 200210001 200210032 200210063 200211007 200211045
200212031 200212032 200212033 200213007 200215050 200215052 200216026
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200303009 200303047 200303047 200305003 200312002 200312002 200312002
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200336029 200336035 200338012 200339047