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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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	• Allocation of Sales Price 200315040	1001.01-00
	• Amount Realized 200244009	1001.02-00
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	• Property Differing Materially 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
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	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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	• 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
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	200323012 200342003	
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	• <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
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	• Definitions 200337003 200337003 200337003	1042.03-00

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	200240006 200240006 200240006 200240006	
Section 1092	Straddles	1092.00-00
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	• <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 200243002	1221.06-00
	• 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
	200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013	
	• Decedent and Estate 200213014 200324051	1223.01-00
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	200215037 200335034	
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	200219017 200219019 200219020 200219021 200219026 200249002	
	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00

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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	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	
	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008	1361.01-00
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	• <i>Non-Resident Alien as Shareholder</i> 200226031	1361.01-03
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	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00
	• <i>Grantor Trusts</i> 200339026	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 200343003 200343004	1361.03-02
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	• <i>Election After Termination</i> 200218017 200239007 200239007 200239007 200245021	1362.01-02

• Late Elections

1362.01-03

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• Termination of Election
200215039 200226009

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• 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*

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• *Inadvertent Terminations*

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200337008 200337008 200337008 200338007 200341009

Section 1366

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200223052

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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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200321007	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
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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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200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200335001 200335002 200335003 200335004 200335005 200335006 200335007 200335021 200335028 200340008 200340009 200340017 200340018 200343021 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037 200330004 200330005 200330006 200330007 200330008 200333009 200333012 200333021 200334009 200334012 200339023 200342002	

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	• Collateral Estoppel 200221002	9111.19-00
	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
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200202063 200202070 200205045 200205046 200205047 200206001 200206002
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