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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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	200202033 200207018 200209007 200209008 200210018 200210056 200210061 200213011 200213014 200215032 200217024 200217036 200217037 200221032 200223019 200224001 200226042 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008 200244008 200321015 200327063 200327066 200340015 200301020 200303027 200303027 200306010 200306010 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 200313002 200314007 200314021 200315001 200315015 200318064 200319004 200319004 200319005 200319005 200324035 200324051 200334030 200341005	
	• 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
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	• Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034	1012.06-00
	• 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	
	• Basis Equal to FMV At Time of Decedent's Death 200345026	1014.01-00
	• 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	1015.03-00
	200213014 200324051	
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i>	1015.03-01
	200313002	
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	• Improvements, Additions, Other Capital Charges	1016.07-00
	200229014 200229014 200229014 200229014 200229014	
	• <i>Stockholders Contributions</i>	1016.07-03
	200335034	
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	200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200251008 200251008 200251008 200251014 200251014 200251014 200329021	
	• Like Kind Property	1031.02-00
	200224004	
	• Like Kind Real Estate	1031.03-00
	200219006	
	• Deferred Exchanges	1031.05-00
	200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	
	• Basis	1031.08-00
	200244010 200342003	
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	200232028 200335034	
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	200236003 200236003 200246015 200246015 200246015 200315021	
	• General Rule	1033.01-00
	200322017	
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	200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	
	• Property Similar or Related in Service or Use	1033.03-00
	200239009 200239009 200239009 200239012 200239012 200239012	
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	200323012 200342003	
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	200243047	
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	200221042 200233022 200317011	
	• Transfers Incident to Divorce	1041.01-00
	200221021	

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	200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	
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	200337003 200337003 200337003	
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	200240006 200240006 200240006 200240006	
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	200206048 200206049 200212003	
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	200211042 200215037 200218034 200243002 200335034	
	• Depreciable Property Used In Trade or Business	1221.06-00
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	• <i>Business Hedges</i>	1221.12-02
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	200209007 200209008 200215037 200335029	
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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 200333013 200345007	
	• Decedent and Estate	1223.01-00
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	• Determination v. No Determination 200251001 200251001 200251001	1313.01-00
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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 200344005	<i>1361.01-02</i>

	• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
	200226031	
	• <i>More than One Class of Stock</i>	1361.01-04
	200221035 200226032 200308035 200308035 200314016 200326023 200326024	
	200326025	
	• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
	200311019	
	• <i>Grantor Trusts</i>	1361.03-01
	200339026	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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	200227021	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
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	200345032 200345033 200345034	
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	200217048 200222009 200344019 200306026 200306026	
	• <i>Election After Termination</i>	1362.01-02
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• Late Elections

1362.01-03

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200345005 200345037

• Termination of Election
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

200240038 200240038 200240038 200240038 200344005 200250006 200250007
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• *Passive Investment Income*

1362.02-03

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• *S Termination Year*

1362.03-00

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200229039 200229039

• *Inadvertent Terminations*

1362.04-00

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Section 1366

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200223052

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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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• Other 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 200321008 200327036 200340016 200344023 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200344021	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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
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 200334009 200334012 200339023 200342002 **200345015**

Section 9111

Miscellaneous Legal Proceedings

9111.00-00

• Res Judicata
 200221002

9111.14-00

• Collateral Estoppel
 200221002

9111.19-00

• *Related Civil Action*
 200206008 200221002

9111.19-02

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

• *Students and Trainees*
 200251003 200251003 200251003

9114.01-20

• U.S. Income Tax Treaties

9114.03-00

• *Canada*
 200329038

9114.03-06

• *Germany*
 200327047

9114.03-13

• *Ireland*

9114.03-19

200216010 200236023 200236023 200238031 200238031 200238031 200239030
 200239030 200239030 200243029 200321013 200344012 200252071 200252071
 200301039 200323016 200330031 200330035 200330039

	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025 200332008	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
Section 9214	Leasing Shelter 200218022 200224011 200227018	9214.00-00
	• <i>Railroad Car Leasing</i> 200338009	9214.03-00
	• <i>Computer Leasing</i> 200209001	9214.04-00
Section 9999	Miscellaneous Issues 200220001 200220002	9999.00-00
	• <i>Substance v. Form Issues Not Contained in Present List</i> 200226014 200334001	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 200334004 200336029 200336035 200338012 200339047	9999.98-00