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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 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 200229046 200231011 200231011 200234043 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
	• Real Property Taxes Paid by the Purchaser 200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035	1001.02-02
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	• Property Received From Services 200244008	1012.10-00
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	200240018 200240018 200240018 200240018 200340019 200311030	
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	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
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	• <i>Grantor Trusts</i>	1361.03-01
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	200217048 200222009 200344019 200306026 200306026	
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• Termination of Election 1362.02-00
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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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200229039 200229039

• *Inadvertent Terminations*

1362.04-00

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200309022 200311005 200311008 200311010 200311019 200315020 200316004
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Section 1366

Pass-Thru of Items to Shareholders

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200223052

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<ul style="list-style-type: none"> • 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 200346003 200346004 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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	
	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 200345015	

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	200221002	
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	200206008 200221002	
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	• <i>Students and Trainees</i>	9114.01-20
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	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
	• Railroad Car Leasing 200338009	9214.03-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	Miscellaneous Issues 200220001 200220002	9999.00-00
	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	9999.97-00
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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 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 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	