

Publication 1078
Issue: 11/28/2003

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.

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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	• Election by Foreign Insurance Company to be Treated as Domestic Corporation	953.06-00
	200201021 200201021 200242023 200246022 200246022 200246022 200311001	
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	200327052 200341019	
	• Foreign Personal Holding Company Income	954.02-00
	200206010 200224007 200305016	
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	200220005	
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	200235010 200235010	
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	200216022	
	• U.S. Property Defined	956.03-00
	200229030 200229030 200229030 200229030 200229030	
	• Pledges and Guarantees	956.05-00
	200216022	
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	• Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation	960.03-00
	200223022	
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	200247033 200247034	
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	200221017 200303021 200303021	
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	200206006 200237003	

Section 1001

Determination of Amount of and Recognition of Gain or Loss

1001.00-00

200202033 200207018 200209007 200209008 200210018 200210056 200210061
200213011 200213014 200215032 200217024 200217036 200217037 200221032
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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

• Property Differing Materially
200210029 200227020 1001.02-07

• Valuation of Real Estate
1001.15-00

• Determination Under the Facts
200346007 1001.15-01

Section 1012

Basis of Property--Costs

1012.00-00

• 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

• 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
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	1015.00-00
	• 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
Section 1031	Exchange of Property Held for Productive Use or Investment 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200346007 200251008 200251008 200251008 200251014 200251014 200251014 200329021	1031.00-00
	• 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) 200232028 200335034	1032.00-00
Section 1033	Involuntary Conversion 200236003 200236003 200246015 200246015 200246015 200315021	1033.00-00
	• 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 200323012 200342003	1035.00-00
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 200221042 200233022 200317011	1041.00-00
	• Transfers Incident to Divorce 200221021	1041.01-00

Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	1042.00-00
	• Definitions 200337003 200337003 200337003	1042.03-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	1059.00-00
	• In General	1059.01-00
	• <i>Reduction in Basis Rule</i> 200218004	1059.01-01
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 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	1060.00-00
Section 1082	Basis for Determining Gain or Loss 200240006 200240006 200240006 200240006	1082.00-00
Section 1092	Straddles	1092.00-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
Section 1221	Capital Asset v. Not a Capital Asset 200211042 200215037 200218034 200243002 200335034	1221.00-00
	• 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 200209007 200209008 200215037 200335029	1222.00-00
Section 1223	Holding Period of Capital Assets 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	1223.00-00
	• Decedent and Estate 200213014 200324051	1223.01-00
Section 1231	Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment) 200215037 200335034	1231.00-00
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	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
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	• OID Accrual - Principal Subject to Acceleration 200347016	1272.06-00
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	• Integration 200347016	1275.08-00
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	• Paying Elections by QEF Shareholders	1291.06-00
	• <i>Deemed Dividend Election by Shareholder of Controlled Foreign Corporation</i> 200303024 200303024	1291.06-02
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	• Time For Making Election	1295.02-00
	• <i>Retroactive Elections</i> 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 200339053	1295.02-02
Section 1301	Averaging of Farm Income 200213026	1301.00-00
Section 1311	Correction of Error 200232001 200242037 200324002	1311.00-00
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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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 200345010	1361.00-00

• 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	1361.01-02
• <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> 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
• <i>Electing Small Business Trusts</i> 200227021	1361.03-03
• Qualified Subchapter S Subsidiary 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 200335020 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 200339033 200339034 200345027 200345028 200345029 200345030 200345031 200345032 200345033 200345034	1361.05-00

Section 1362

Election by Small Business Corporation 200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200335031 200250002 200252056 200252056 200308044 200333017	1362.00-00
• Eligible v. Ineligible 200217048 200222009 200344019 200306026 200306026	1362.01-00
• <i>Election After Termination</i> 200218017 200239007 200239007 200239007 200245021	1362.01-02

• Late Elections

1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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• 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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200348007

• *S Termination Year*

1362.03-00

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200229039 200229039

• *Inadvertent Terminations*

1362.04-00

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200217011 200218007 200221014 200222016 200223003 200226006 200226027
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200337008 200337008 200337008 200338007 200341009 200347005 200347006
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Section 1366

Pass-Thru of Items to Shareholders

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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
200229028 200229028 200229028 200229028 200229028 200343022 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348016	
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
200321007	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010	

• Extension of Time For Filing Return 200324049	9100.19-00
• Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	9100.20-00
• 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 200348003	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	
	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 200348008	

Section 9111	Miscellaneous Legal Proceedings	9111.00-00
	• Res Judicata	
	200221002	9111.14-00
	• Collateral Estoppel	
	200221002	9111.19-00
	• <i>Related Civil Action</i>	
	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
	• <i>Students and Trainees</i>	
	200251003 200251003 200251003	9114.01-20
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	
	200329038	9114.03-06
	• <i>Germany</i>	
	200327047	9114.03-13
	• <i>Ireland</i>	
	200216010 200236023 200236023 200238031 200238031 200238031 200239030	9114.03-19
	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 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	9999.98-00