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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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Section 355

Distribution of Stock and Securities of a Controlled Corporation

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 200224009 200227016 200229015 200229015 200229015 200229015 200229015
 200229025 200229025 200229025 200229025 200229025 200230006 200230006
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355.01-00

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 200217006 200218021 200219025 200220019 200223002 200225005 200227024
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 200409018

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200205001 200205034 200206041 200207025 200209018 200211032 200215027
 200215034 200217051 200220010 200223007 200226007 200226036 200231006
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 200312011 200312011 200312011 200312011 200312011 200312022 200312022
 200312022 200312022 200312022 200313003 200318046 200323041
 200337001 200337001 200337001 200339004 200347013 200350002 200352002
 200403019 200403048 200407013 200407013 200409024 200409027 **200410001**
200410009 200410013

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355.01-02

200202060 200306014 200306014 200332015 **200410003**

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355.03-00

200409008

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355.04-00

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355.05-00

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355.05-01

200403041

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200214021 200215031 200216006 200217006 200217051 200218021 200219025	
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200327012 200327013 200327015 200327021 200327025 200327030 200327031
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200409017 200409032

• 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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200404019 200409011

• *S Termination Year*

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

	• Inadvertent Terminations	1362.04-00
	200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200340020 200340022 200343003 200343004 200343009 200343024 200344005 200344013 200344014 200406016 200408011 200408021 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 200334014 200334017 200337008 200337008 200337008 200338007 200341009 200347005 200347006 200347007 200347012 200347015 200347025 200348009 200350011 200352010 200352014 200402021 200403081 200404045 200409012 200409023	
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	200207015 200223052 200230030 200230030 200308033 200335034 200308033 200402003	
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	200223052	
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	200401009 200402009 200402019	
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	200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	
	• Net Recognized Built-in Gain	1374.02-00
	200329011	
	• Recognized Built-in Loss	1374.04-00
	200329011	
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	200210041 200210042 200210045 200210046 200218033 200403078	
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	• Post-termination Transition Period	1377.02-00
	200207015 200223052 200230030 200230030	
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	200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017 200404003	

Section 1388	Definitions; Special Rules 200206044 200226037 200244013 200252027 200252027	1388.00-00
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	• <i>Stock of Members</i>	1502.13-01
	200232028	
	• Loss Disallowance Rule	1502.20-00
	200206050 200209051 200409015 200409030	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	200209002 200214023 200305019 200306025 200306025 200307075 200307075	
	200312018 200312018 200312018 200312018 200312018 200312018 200401013	
	200402013 200403017 200403018 200403039 200403074	
	• Investment Adjustment	1502.32-00
	200215002	
	• Earnings and Profits	1502.33-00
	200225014 200317019	
	• Life and Non-Life	1502.50-00
	200344002 200252070 200252070 200323002	
	• Filing Requirements	1502.75-00
	200203059 200220018 200238026 200238026 200238026 200303055 200303055	
	200312013 200312013 200312013 200312013 200312013 200312013 200333015	
	200351001 200401008	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200232016 200339008	
	• Taxable Year of Members of Group	1502.76-00
	200227001 200303056 200303056 200312015 200312015 200312015 200312015	
	200312015 200312015	
	• Common Parent Agent for Subsidiaries	1502.77-00
	200203007 200210012 200235011 200235011	
	• <i>Alternative Agents of the Group</i>	1502.77-01
	200235011 200235011 200307077 200307077	
	• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
	200203007	
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	• Dual Consolidated Loss	1503.04-00
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023	
	200210062 200213022 200213023 200213024 200214004 200216014 200216023	
	200216024 200219027 200227032 200229022 200229022 200229022 200229022	
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	200408001 200408026 200250011 200313018 200316039 200318068 200320012	
	200320012 200323032 200330038 200330040 200333010 200336025 200336027	
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	200201014 200201014 200238029 200238029 200238029 200302014 200251009	
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	200252060 200252060 200329028	

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	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 200341002	2001.02-00
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Section 2032	Alternate Valuation 200203031 200236041 200236041 200247007 200302007 200406039 200302007 200348010	2032.00-00
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
	• Included Property 200343002	2032.05-00
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	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
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	• Qualified Family-Owned Business Interest 200410002	2033A.05-00
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	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
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	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00

	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200314009 200404004	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
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	• Power to Alter or Amend	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030	<i>2038.01-01</i>
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	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	<i>2042.04-03</i>
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	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	<i>2044.01-01</i>

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	• To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005	2055.02-00
	• To Trustee or Fraternal Society for Charitable Purposes 200322013	2055.03-00
	• <i>Presently Ascertainable Charitable Remainder</i> 200227015	2055.03-03
	• Transfers Not Exclusively for Charitable Purposes 200340001 200402012	2055.07-00
	• <i>Transfers Subject to Condition</i> 200202032	2055.07-02
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	• <i>Contest</i> 200252077 200252077 200306002 200306002	2055.09-02
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009	2055.12-00
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	• <i>Guaranteed Annuity Lead Interest</i> 200230022 200230022	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 200350012	2055.12-10
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	• <i>Life Estate</i> 200222024 200224016 200319002 200319002	2056.01-01
	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012 200406004 200318039 200339003 200403093 200407016 200407016	2056.07-00

	<ul style="list-style-type: none"> • <i>Effective Election</i> 2056.07-01 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014 200410011 • <i>Special Rule for Charitable Remainder Trusts</i> 2056.08-00 200204022 200232015 	
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	<ul style="list-style-type: none"> • <i>Qualifying Interest</i> 2056A.02-00 200241012 200241012 200241012 • <i>Imposition of Estate Tax</i> 2056A.03-00 • <i>Distributions Before Death of the Spouse</i> 2056A.03-01 200309006 • <i>Effective Election</i> 2056A.04-00 200211021 200352005 	
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	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008	
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	200313001 200317008 200328012 200328012 200328012 200339025	
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	200243031	
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	<ul style="list-style-type: none"> • <i>Recovery With Respect to Gift Tax</i> 2207A.02-00 200224016 200230017 200230017 200319002 200319002 	
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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
- *R and D Expenditures* 9100.02-03
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- Section 146; Volume Cap 9100.03-00
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- Section 168; MACRS 9100.04-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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• Section 927; FSC Election 9100.18-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 200324049 200402018 	9100.19-00
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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 200408001 200408026 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 200350005 200352005 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200409035 200409036 200409037 	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 200409015 200409030 	9100.28-00

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	• Collateral Estoppel	9111.19-00
	200221002	
	• <i>Related Civil Action</i>	9111.19-02
	200206008 200221002	
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	200251003 200251003 200251003	
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	• <i>Germany</i>	9114.03-13
	200327047 200406007	

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	• <i>Luxembourg</i>	9114.03-24
	200409025	
	• <i>Switzerland</i>	9114.03-38
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	• <i>United Kingdom</i>	9114.03-42
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	• <i>Czech Republic</i>	9114.03-43
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	• <i>Slovak Republic</i>	9114.03-48
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	200218022 200224011 200227018	
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	200338009	
	• <i>Computer Leasing</i>	9214.04-00
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	200402007	
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	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	9999.98-00
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